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DOCUMENTS

OF THE

HOUSE OF REPRESENTATIVES,

AT THE

TWENTY-EIGHTH SESSION OF THE GENERAL ASSEMBLY
OF THE STATE OF INDIANA,

BEGUN AND HELD

AT THE TOWN OF INDIANAPOLIS,

DECEMBER 4, 1843.

By Authority.

INDIANAPOLIS :

DOWLING AND COLE, STATE PRINTERS.

1843.

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DOCUMENTS

HOUSE OF REPRESENTATIVES

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REPORT

OF THE

TREASURER OF STATE,

IN RELATION TO THE THREE PER CENT. FUND.

TREASURER'S OFFICE,
Indianapolis, 31st Oct., 1843. }

*To the General Assembly of the
 State of Indiana.*

I have the honor to lay before the General Assembly the statement which follows, of the condition of the 3 per cent. fund.

At the date of my last annual report, there had been received from the United States, including premiums on drafts sold, \$497,299 37

Within the current year, there has been received from the United States by draft on Bank of America,

\$4,808 15

By draft on receiver of public money at Winamac,

3,497 25

By premium on \$4,808 15, draft on Bank of America, sold at 2 per cent.,

96 16

8,401 56

\$505,700 93

At the date of my last annual report the payments from this fund on various appropriations to roads, rivers, and counties, including incidental expenses, amounted to \$495,673 19

There has been paid within the current year on account of balances due prior to the last report, as follows:

Jackson county,	\$60 00		
Sullivan “	282 38		
Bartholomew “	372 05		
Allen “	494 22		
	<hr/>	1,208 65	
		<hr/>	496,881 84
Leaving on hand,			\$8,819 09

Of which there was due the following counties, prior to last year's report:

Jackson,	222 38		
Pike,	190 38		
	<hr/>		412 76
			<hr/>
			\$8,406 33

Leaving to be distributed generally among the counties, \$8,406 33, which will entitle them to about \$94 each.

The amount due this fund having been used in payment of last winter's expenses, and the situation of the treasury not allowing of its being refunded at present, it will remain for the General Assembly to make some provision for its repayment.

There will also be due this fund, from the United States, a further sum, on account of the sales of land for the past year, which it is presumed the United States will retain and apply in payment of the interest due on certain State bonds, held by the war and treasury departments in trust for some southern Indians. Should it be thus applied, it may be proper that provision should likewise be made to refund the amount to the counties.

I herewith furnish a table showing the amount appropriated to the several counties, and objects to which this fund has been directed: also, the amount paid to, and the amount due to each.

The right hand column shows the amount yet due to each county, to meet all existing appropriations, all of which is yet to be received from the United States, except the balance above stated as being due from the State Treasury.

Respectfully submitted,

GEO. H. DUNN,

Agent 3 per cent fund.

<i>No. of Road, Ri- ver, and County.</i>	<i>Names of Road Commissioners and Counties.</i>	<i>Amount of appropriation to each road and county.</i>	<i>Amount paid to each.</i>	<i>Balance due each.</i>
12	George White	2,712 23	2,701 19	11 04
14	Garra Davis	3,033 80	3,025 02	8 78
	Amount appropri- ated and paid on 53 roads	111,740 05	111,740 05	
	Amount appropri- ated and paid on 10 rivers	2,050 00	2,050 00	
1	Allen (<i>County</i>)	5,387 50	3,952 04	941 24
2	Adams - - -	5,500 00	4,558 76	941 24
3	Boone - - -	5,500 00	4,558 76	941 24
4	Bartholomew -	5,500 00	4,186 71	941 24
5	Brown - - -	4,000 00	3,058 76	941 24
6	Clinton - - -	5,387 50	4,446 26	941 24
7	Carroll - - -	4,900 00	3,958 76	941 24
8	Cass - - -	5,000 00	4,058 76	941 24
9	Clark - - -	5,500 00	4,558 76	941 24
10	Crawford - -	5,500 00	4,558 76	941 24
11	Clay - - -	5,387 50	4,446 26	941 24
12	Dearborn - -	5,500 00	4,558 76	941 24
13	Decatur - - -	5,500 00	4,558 76	941 24
14	Dubois - - -	5,500 00	4,558 76	941 24
15	Delaware - -	5,500 00	4,558 76	941 24
16	Daviess - - -	5,500 00	4,558 76	941 24
17	DeKalb - - -	4,000 00	3,058 76	941 24
18	Elkhart - - -	5,500 00	4,558 76	941 24
19	Fountain - - -	4,900 00	3,958 76	941 24
20	Floyd - - -	5,500 00	4,558 76	941 24
21	Franklin - - -	5,500 00	4,558 76	941 24
22	Fayette - - -	5,500 00	4,558 76	941 24
23	Fulton - - -	4,000 00	3,058 76	941 24
24	Gibson - - -	5,500 00	4,558 76	941 24
25	Grant - - -	5,500 00	4,558 76	941 24
26	Green - - -	5,500 00	4,558 76	941 24
27	Huntington - -	5,387 50	4,446 26	941 24
28	Harrison - - -	5,500 00	4,558 76	941 24
29	Hendricks - -	5,500 00	4,558 76	941 24
30	Hancock - - -	5,500 00	4,558 76	941 24
31	Hamilton - - -	5,500 00	4,558 76	941 24
32	Henry - - -	5,500 00	4,558 76	941 24
33	Jackson - - -	5,500 00	4,276 38	1,163 62
34	Jennings - - -	5,500 00	4,558 76	941 24
35	Jefferson - - -	5,500 00	4,558 76	941 24
36	Jasper & Benton -	4,000 00	3,058 76	941 24

<i>No. of Road, Ri- ver, and County.</i>	<i>Names of Road Commissioners and Counties.</i>	<i>Amount of appropriation to each Road and County.</i>	<i>Amount paid to each.</i>	<i>Balance due each.</i>
37	Johnson - -	5,500 00	4,558 76	941 24
38	Jay - -	4,000 00	3,058 76	941 24
39	Kosciusko - -	4,600 00	3,658 76	941 24
40	Knox - -	4,900 00	3,958 74	941 26
41	Lawrence - -	5,500 00	4,558 76	941 24
42	Laporte - -	5,500 00	4,558 76	941 24
43	Lagrange - -	5,500 00	4,558 76	941 24
44	Lake - -	4,000 00	3,058 76	941 24
45	Miami - -	5,300 00	4,358 76	941 24
46	Montgomery - -	5,387 50	4,446 26	941 24
47	Morgan - -	5,500 00	4,558 76	941 24
48	Marion - -	5,500 00	4,558 76	941 24
49	Madison - -	5,500 00	4,558 76	941 24
50	Martin - -	5,500 00	4,558 76	941 24
51	Monroe - -	5,500 00	4,558 76	941 24
52	Marshall - -	4,000 00	3,058 76	941 24
53	Noble - -	4,000 00	2,776 38	941 24
54	Newton - -	4,000 00	3,058 76	941 24
55	Orange - -	5,500 00	4,558 76	941 24
56	Owen - -	5,500 00	4,558 76	941 24
57	Parke - -	4,900 00	3,958 76	941 24
58	Posey - -	5,500 00	4,558 76	941 24
59	Perry - -	5,500 00	4,558 76	941 24
60	Pike - -	5,500 00	4,276 38	1,131 62
61	Putnam - -	5,500 00	4,558 72	941 28
62	Porter - -	4,000 00	2,776 41	941 24
63	Pulaski - -	4,000 00	2,776 38	1,223 62
64	Ripley - -	5,500 00	4,558 76	941 24
65	Randolph - -	5,500 00	4,558 76	941 24
66	Rush - -	5,500 00	4,276 38	941 24
67	St. Joseph - -	5,500 00	4,558 76	941 24
68	Scott - -	5,500 00	4,558 76	941 24
69	Switzerland - -	5,800 00	4,858 76	941 24
70	Spencer - -	5,500 00	4,558 76	941 24
71	Shelby - -	5,500 00	4,558 76	941 24
72	Sullivan - -	4,900 00	3,676 38	941 24
73	Steuben - -	4,000 00	3,058 76	941 24
74	Stark - -	4,000 00	3,058 76	941 24
75	Tippecanoe - -	4,900 00	3,958 76	941 24
76	Union - -	5,500 00	4,558 58	941 42
77	Vermillion - -	4,900 00	3,958 76	941 24
78	Vanderburgh - -	5,500 00	4,558 76	941 24
79	Vigo - -	4,900 00	3,958 76	941 24
80	Wabash - -	5,387 50	4,446 26	941 24

<i>No. of Road, Ri- ver, and County.</i>	<i>Names of Road Commissioners and Counties.</i>	<i>Amount of appropriation to each Road and County.</i>	<i>Amount paid to each.</i>	<i>Balance due each.</i>
81	Warren - -	4,900 00	3,958 76	941 24
82	Washington - -	5,500 00	4,558 77	941 23
83	Warrick - -	5,500 00	4,558 76	941 24
84	Wayne - -	5,500 00	4,558 76	941 24
85	Whitley - -	4,000 00	3,058 76	941 24
86	Wells - -	4,000 00	3,058 76	941 24
87	White - -	4,487 50	3,546 26	941 24
88	Wabash appropria- tion - -	7,000 00	7,000 00	
		\$574,148 58	490,112 16	84,036 42



REPORT

OF THE

SECRETARY OF STATE,

NOVEMBER, 1843.

SECRETARY OF STATE'S OFFICE, }
Indianapolis, November 1, 1843. }

TO HIS EXCELLENCY, SAMUEL BIGGER,

Governor of the State of Indiana.

The undersigned respectfully reports to your Excellency, that the laws and journals of the last General Assembly were distributed according to law, by the following persons, at the rates annexed to their names respectively, to-wit:

In the 1st Judicial Circuit by	Lee Isaac, at	-	-	\$19 24
2d	"	"	Zechariah Owsley,	- 23 00
3d	"	"	E. M. Patterson,	- 20 00
4th	"	"	Edmund Lovitt,	- 41 00
5th	"	"	Noah Fox,	- 17 94
6th	"	"	G. Snodgrass,	- 19 00
7th	"	"	Elijah S. Williams,	- 27 06
8th	"	"	John Smith,	- 33 94
9th	"	"	Thomas Fox,	- 37 94
10th	"	"	Eli Atkinson,	- 20 99
11th	"	"	William Foursyth,	- 25 00
12th	"	"	Elgin Petty,	- 41 00

A contract was made on the 20th day of March last, with Henry Todd, for the delivery of one hundred and twenty-five cords of wood, cut into lengths of two feet, for the use of the General Assembly, at ninety-nine cents per cord.

The undersigned also reports that he has paid into the Treasury, under the proviso of the fourth section of the "Act regulating the salaries of Auditor, Secretary, and Treasurer of State," approved February 4th, 1841, twenty-eight dollars and thirty-seven and a half cents, received by him during the last year for copies, certificates, etc.

Respectfully submitted.

WM. SHEETS.

ANNUAL REPORT

OF THE

TREASURER OF STATE

OF THE

STATE OF INDIANA,

TO THE

GOVERNOR OF THE STATE.

INDIANAPOLIS :

DOWLING AND COLE, STATE PRINTERS.

1843.



REPORT.

TREASURER'S OFFICE, }
Indianapolis, Nov. 20th, 1843. }

To His Excellency SAMUEL BIGGER,
Governor of the State of Indiana :

SIR—I herewith submit the annual statement, required by law, of the receipts and expenditures of the State, and the operations of the State Loan Office.

Statement A exhibits the items of receipt and expenditure between the 1st November, 1842, and the 31st October, 1843, inclusive, on account of the treasury proper, and also the balances on account of internal improvements, and the college and saline funds.

Statement B exhibits in detail the items of receipt and expenditure on internal improvement account, and the statements C and D exhibit respectively the operations of the college and saline funds.

The receipts for revenue of 1842 have amounted to \$214,833 73—exhibiting as full a payment as was to have been expected, and giving evidence of the efficiency of the system adopted for, and of the faithfulness of the officers entrusted with this important branch of the public business. The laws upon this subject appear to be well calculated to ensure the due collection and accounting for, of the public revenue, and if suffered to remain unchanged until those who have to pay and those who receive shall get to understand their relative obligations and duties more fully, must continue to advance in public estimation.

The ordinary expenses of the year have amounted to \$110,638 90, being less than was estimated in my last report. In addition \$16,077 50 has been paid on account of the new State Prison, which was not in the former estimate. The difference, however, will not be so very great when the printing and binding for the Revised Code is settled for, and the payments made to several of the State officers, for their salaries due the last quarter not yet applied for all of which it was presumed would have been defrayed within the year just closed.

The balance remaining in the Treasury at the close of the last year, although large in amount, \$601,416 58 was of a description altogether unavailable for current expenditure. The utmost embarrassment therefore ensued, and it was only by the use of such portions of the trust funds as were on hand, and by giving certificates and prospective checks on the branches of the State Bank most convenient to the claimants, that the expenses of the winter were arranged. These certificates and checks were redeemed out of the first proceeds of the sale of the internal improvement bank stock, made under the authority of an act of the last General Assembly. It has not, however, been in my power, having due regard to the accruing claims upon the treasury, to repay the trust moneys so used. It is hoped, therefore, that means will be provided at the ensuing session to discharge the same, with interest for the time they have been used by the State.

The sale of the bank stock above alluded to, amounting to \$437,450 produced in cash, being one-fifth of the whole sum, \$87,490 00

In principal and interest due on the 6 per cent. state bonds issued for the payment of the fourth instalment of surplus revenue,	-	-	-	264,608 00
In 5 per cent. bank treasury notes and interest thereon,	-	-	-	85,352 00
				<hr/>
				\$437,450 00

The receipts for this transaction were not passed between the Auditor's and Treasurer's office until within the present month, and will appear in the ensuing year's report. The bonds and notes received will be presented for the examination of the committee of ways and means and to be cancelled at the present session.

By the act under which this sale took place, a surrender of individual stock in the branches was authorized to an amount equal to the state stock so relinquished, and the Treasurer of State was associated with the president of the state bank, in the duty of determining the value of the stock and designating the individuals, who might avail themselves of the privilege. The constant and pressing engagements of my office, together with the labor of assisting in the preparation of the Revised Statutes for the press, prevented my visiting the branches, and making a personal examination into the matters designated, and I was in relation thereto, compelled to act from such information as could be otherwise collected. A statement on this subject, showing the amount relinquished by individuals in the several branches, under the above authority, will it is presumed appear in the regular report from the state bank.

At the date of my last report, there had been prepared and signed of the scrip authorized to be issued for the continuation of the Wabash and Erie canal, west of Lafayette, the sum of \$196,000, and had been paid out \$102,041 92.

The amount so prepared and signed has since been increased to \$499,980, and the amount paid out within the present year has been \$246,899 00; making the sum paid out in all to amount to \$348,941 32, of which there has been redeemed by tolls, water rents, and sales of lands \$92,900; leaving outstanding about \$256,000; a portion of this is now in the land office and will be paid over, to be cancelled, in the course of the ensuing month. It may be expected, also, that the receipts for tolls from the 1st Nov., until the close of navigation will produce ten or \$15,000, and reduce the amount of scrip in circulation to that extent.

But for the laudable efforts made by the citizens, and by some of the counties interested in the canal, to prevent the entire depreciation of the scrip paid out for it, the contractors must have relinquished the undertaking. Notwithstanding these exertions, the scrip has only been worth, throughout the year, from thirty-five to forty cents on the dollar, and it stands now at about the latter rate. Whether under these circumstances the work can be advanced as rapidly as is desirable, may well be questioned.

So much has now been done on the extension to the mouth of Coal creek, that it may easily be completed in time for the fall business of next year, thus adding forty miles to the canal and drawing to the entire line, the trade of an extensive region of fertile country and swelling its revenues to a very considerable extent.

Although embarrassments attended the early navigation of the canal the last season, and extensive breaches afterwards interrupted it, the tolls on the 31st October had amounted to forty-five thousand one hundred and thirty-three dollars, and will most likely before the close of the season reach fifty-five or sixty thousand dollars. At least double that sum may reasonably be anticipated for the ensuing year, and a corresponding increase annually, as the work is extended, and the country, depending on the canal for an outlet, becomes improved and cultivated and its business concentrated upon it.

The income thus derived, will in a few years redeem all the paper issued for the extension of this work, and could a satisfactory pledge be had for its permanent application in that way, must, especially, if accompanied with a provision giving interest on the notes as a compensation for delay of payment, give a value to them which would insure an active prosecution of the work.

Scrip for the use of the canal east of Lafayette, has been issued to the amount of fifty-eight thousand two hundred and twenty-three dollars and twenty-four cents. Of the same description of scrip, there has been registered and cancelled within the year, sixty-four thousand eight hundred and seventy-one dollars and seventy-nine cents of principal, and four thousand seven hundred and forty-six dollars and ninety-seven cents of interest, total sixty-nine thousand six hundred and eighteen dollars and seventy-six cents.

I have also registered and indorsed, since my last report, under the act providing for the construction of the public works by companies, forty-seven thousand dollars of scrip, for the use of the Ma-

dison and Indianapolis rail-road company; making in all issued, eighty thousand dollars, and there has been returned to this office and registered as cancelled, of the same scrip, thirty-one thousand eight hundred and forty dollars, leaving outstanding, forty-eight thousand one hundred and sixty dollars.

Some further progress has been made in closing up the debts due the state from the mortgagors to the Lawrenceburgh and Indianapolis rail-road company. For the most of those remaining due security was given for payment to be made on the 1st of January next, under the provisions of the act of last winter. Sales were made of the residue, in the several counties in which the lands were situate, and the proceeds are now in course of investment in state bonds. As soon as the amount produced is ascertained, so that the deficiency can be ascertained and assessed upon the other mortgagors, the whole will be closed, and the amount received be carried upon the books of the Treasury.

There has been entered upon our books, as received from the Treasurer of the United States on account of the proceeds of sales of public lands, \$30,536 18. The true sum to which the state was entitled from this source, was \$30,278 13, out of which was retained by the United States, for interest on state bonds, \$27,375 47, leaving to be paid over, \$12,902 66, on which was obtained a premium of \$258 05 for eastern exchange, which has been credited to the same account.

The payments made on account of the public debt have been as follows:

Six per cent. bonds redeemed of the State Bank,	-	\$264,608 00
Interest on state bonds held by the United States, retained out of proceeds of public lands,	-	17,375 47
Five per cent. treasury notes redeemed of the State Bank,	-	85,254 49
Other treasury notes payable at the Treasury, and interest, redeemed and cancelled,	-	427,475 33
		<hr/>
		\$794,713 29

To this I have not added the bank scrip received from the commissioners of the sinking fund and cancelled, as, to the amount so redeemed, the state will remain indebted to the common school fund.

If the public debt, as estimated to exist on the first day of January last, was 12,129,339 dollars, and the annual interest was \$609,289 35, it will appear that we have paid more than the interest, by the sum of \$105,423 94; leaving the entire public debt, principal and interest, \$12,023,915 06.

Our treasury note circulation may be stated as follows:

Originally issued for relief of contractors,	-	\$1,500,000 00
Redeemed prior to November 1st, 1841,	-	147,700 00
		<hr/>
		1,352,300 00
Redeemed and cancelled since, principal,	-	398,565 00
		<hr/>
		953,735 00
On hand to be cancelled, principal, say,	-	200,000 00
		<hr/>
		753,735 00
The interest on this sum may amount to	-	120,000 00
		<hr/>
		873,735 00
The revenue to be received within the present year		
may redeem of this, in principal and interest,	-	220,000 00
		<hr/>
Leaving outstanding on the 31st January next,	-	\$653,735 00

Should no further amount be issued and the revenue of the next year amount to the same as this, the circulation may, by 31st January, 1845, be reduced to 450,000 dollars.

It is gratifying to observe that the credit of our state securities has been gradually reviving throughout the year. State bonds which, at one time, were selling at 18 cents to the dollar, may now be quoted as worth 39 cents; and the first issue of state treasury notes have advanced from 60 cents to 88 cents.

Whatever other causes may have operated to produce this result, no doubt increasing confidence in the ability and determination of the state ultimately to meet these engagements has had its due influence.

The operations of the year justify such a conclusion. An amount of state debt has been paid, some little exceeding the accruing interest on the public debt; thus leaving the state where she was in regard to her indebtedness, while another year of comparative prosperity has added to her population and resources. A large amount of individual indebtedness has also been discharged, and a great increase of ability to produce has taken place in all departments of individual industry. The new avenue for export recently opened in the heart of the state, has given an impetus to agricultural production in that region, which none could have anticipated, and which must continue to operate and increase for years to come, as population shall flow into the country and the canal is extended.

Like causes are operating in favor of those sections of the state depending on the White Water canal and the Madison and Indianapolis railroad, both works progressing to completion.

In addition to the increased ability of the citizens to bear any burthen which state necessity may impose, the completion of these

undertakings, by rendering available, in some degree, the large expenditure of the state upon them, will greatly lessen those burdens. And the public creditor, while he beholds the revenue derived from the works in which his money was invested, faithfully applied to their extension and increase of availability, will be content to await the time when the state, having redeemed the currency now pressing on her Treasury, with renewed strength and increased resources will be prepared to meet her other obligations.

The amount that will be required for the ensuing year's expenditure will be about \$115,000 00, and may be stated thus:

Unaudited and other claims due prior to the 31st October, 1843, but not then presented,	\$10,000 00
Balance due three per cent. fund,	8,406 33
Balance due saline fund,	7,469 12
Balance due estates without heirs,	2,137 95
Balance due county seminary fund,	445 40
Public printing, including that for the Revised Code,	10,000 00
Distributing laws and journals,	700 00
Stationery, including the residue required for Revised Code,	7,000 00
General assembly,	30,000 00
Judiciary,	15,500 00
Probate judges,	4,500 00
Executive,	6,100 00
Prosecuting attorneys,	1,700 00
Militia,	260 00
State house,	1,500 00
State library, (including pay of librarian,)	700 00
Transporting convicts to state prison,	1,800 00
Specific appropriations,	6,000 00
Contingent,	1,000 00
	<hr/>
	\$115,158 90

The advances that have been made towards the printing, paper, and binding of the Revised Statutes, and on account of claims due prior to October 31st, but not audited until afterwards, and what will be paid before the meeting of the General Assembly, out of means now in the Treasury will reduce the above estimate at least \$10,000.

The balance remaining, about \$105,000 will require to be provided by the enactments of the ensuing session, the funds in the Treasury not being of a description that can be used for the purpose. Nor will any of the income of the State for the ensuing year be available, being all receivable in scrip or treasury notes, and although the latter have advanced much in value, yet, when the accumulation of interest upon them is considered, they still afford such room for speculation that all will most likely avail themselves of its advantages.

Was the first issue of treasury notes only in the way, we might hope that after the amount of one or two years' revenue is abstracted from the amount in circulation, that they would no longer press upon the Treasury. But the banks hold 5 per cent. notes to an amount

nearly equal to that of the first issue remaining in circulation, with which the demand for payments into the Treasury can be supplied for five or six years to come, at the present rate of taxation, and which no doubt will be so used, unless there shall be held out a prospect of redemption with interest, at the Treasury, within some reasonable period.

Any further issue of this treasury paper, and especially if for purposes of ordinary expenditure, must tend to its great depreciation, and still further embarrass all the financial operations of the State; while on the other hand should such means be resorted to for its appreciation as may induce the holders to retain it from circulation, immediate current means will be furnished for expenditure.

The following statement will show within what time the present rate of taxation will probably redeem the treasury notes in circulation. It is made upon the supposition that the proceeds of the state bank sinking fund will not do more than keep down the interest accruing on the 5 per cent. treasury notes. Such has been the result heretofore and it is not probable that it will soon be otherwise.

The balance of old issue treasury notes that will be outstanding

January, 1844, supposed to be - - - \$650,000

Balance of 5 per cent. treasury notes then outstanding
may be stated at - - - 600 000

Interest for 1 year on \$650,000, say - - \$1,250,000
39,000

By amount of revenue for 1845 - - - 1,289,000
220,000

Interest on \$469,000 one year - - - 1,069,000
28,000

By amount of revenue for 1846 - - - 1,097,000
220,000

Interest on \$277,000 one year - - - 877,000
16,600

By amount of revenue for 1847 - - - 893,600
220,000

Interest on \$73,000 one year - - - 673,600
4,380

By amount of revenue for 1848 - - - 677,980
220,000

457,980

Amount brought over,	-	-	-	-	457,980
Revenue for 1849	-	-	-	-	220,000
					<hr/>
					237,980
Revenue for 1850	-	-	-	-	220,000
					<hr/>
					\$17,980

Should the collections from the sinking fund be more active than supposed, it is not likely that they will be sufficiently so as to hasten the final result more than one year; and, therefore, we cannot look for a close of the matter before the year 1849. Of course, before that time, the quantity of these notes will become so reduced as to afford room for a sufficient amount of other funds to reach the Treasury to supply current wants; but it is not probable that this will take place for two or three years to come, and therefore provision should now be made if possible, to supply the means for the public expenditure for that period of time.

This statement is predicated on the supposition that the State expenses will be supplied from other sources, and leave the amount accruing from taxation to be entirely applied to redemption of treasury notes. Should it be otherwise, and 100,000 or \$120,000 for annual expenses be deducted, the time required for redemption will be correspondingly extended.

A small appropriation was made last year to a teacher of deaf mutes which has been duly paid. The same legislature provided a tax which will produce about two thousand dollars, applicable the ensuing year to the instruction of this unfortunate class of our citizens. I feel great satisfaction in being able to state that, encouraged by these manifestations of interest on this subject by the general assembly, a very competent instructor has been induced to open a school in this city, where he has already collected thirteen scholars from various parts of the state to whom he at present imparts instruction gratis.

As superintendent of common schools, an office created, and the duties of which were thrown upon this office, by the legislature of last winter, I am required to prepare a book of forms and instructions for the use of officers connected with the public schools. I am also required to submit an annual report to the general assembly containing,

1st. A statement of the condition and amount of all funds and property appropriated to purposes of education.

2d. A statement of the condition of the state university, and other incorporated colleges and academies in this state. The number of students, their age, sex, and the branches taught.

3d. A statement of the condition of county seminaries, their funds, expenditures, number of students, their age, sex, and branches taught.

4th. A statement of the number and condition of the common schools, both public and private, in the state, number of scholars, their age, sex, and the branches taught.

5th. Estimates and accounts of expenditures of the public school moneys.

6th. Plans for the management and improvement of the common school fund, and for the better organization of common schools.

7th. And all such matters relating to his office, to common schools, and the cause of education as he shall deem expedient to communicate.

The distribution of the school law has been necessarily so long delayed that but little could be done towards organization on the new system. All, therefore, that I have attempted in the performance of the duties designated, has been to collect information in regard to the amount and condition of the various funds applicable to the cause of education.

I find that so many counties have failed to make the necessary settlements with the officers having charge of these funds, that but a very imperfect view of the subject could now be presented. There will, however, be sufficient materials collected, as I hope, in a week or two, to enable me to furnish something like a satisfactory statement, at the ensuing session of the general assembly.

The success of the common school system must depend so much upon the harmonious action of all concerned in its operations, that I felt reluctant to devise or establish rules and forms for the conduct of its offices, until I could collect all the information afforded by the legislation and practice of other states, together with such as could be derived from the experience and observation of the officers connected with the system in the several counties of this state. Incessant occupation throughout the year, has prevented my giving attention to the preparation and arrangement of the materials so collected, nor will it be in my power to do so until the publication of the Revised Statutes are completed.

It is hoped that the work may be prepared and ready for distribution with the laws of the ensuing session.

It is the design to embody in it such ample forms for reports from the several officers, as will enable the superintendent, annually, to present to the general assembly, a complete exhibit of every thing that relates to the cause of education and the transactions connected with it during the year. It is hoped also, that such satisfactory regulations may be established for the appeal of litigated questions from the county officers to the superintendent, as well supersede those vexatious and expensive law suits heretofore so embarrassing to the system and disagreeable to all concerned.

Appended will be found a report of the investigation made of the transactions of the seminary and saline commissioners in Gibson and Orange counties.

Respectfully, your ob't serv't,
G. H. DUNN.

STATEMENT of Receipts and Expenditures of the State Treasury, for the year commencing November 1, 1842, and ending October 31, 1843.

1842.—November 1—

Balance in the Treasury, composed of the following funds :

Treasury proper,	-	\$477,321 04	
Internal improvement,	-	116,587 44	
College fund,	-	4,107 48	
Saline,	-	3,400 62	
			\$601,416 58
Receipts for revenue of 1842,	-	-	214,833 73
“ “ 1841,	-	-	26,548 79
“ “ 1840,	-	-	269 28
“ “ 1839,	-	-	54 81
“ “ 1837,	-	-	26 27
Receipts for sales of lots at Indianapolis,	-	-	762 50
“ “ Estates without heirs,	-	-	620 32
“ “ Loans refunded,	-	-	247 54
“ “ Interest on loans,	-	-	369 25
“ “ “ “ Indianapolis fund,	-	-	50 00
“ “ Proceeds of public lands U. S.,	-	-	30,536 18
“ “ Common school fund,	-	-	59,243 44
“ “ State library,	-	-	105 00
“ “ Incidental receipts,	-	-	111 21
“ “ Internal improv'ts, (see statement B,)	-	-	536,400 32
“ “ College fund, (see statement C,)	-	-	15,488 11
“ “ Saline fund, (see statement D,)	-	-	6,267 42

Expenditures for

Legislative expenses,	-	\$39,842 23
Probate judges,	-	4,725 00
Prosecuting attorneys,	-	1,803 21
Judiciary,	-	20,464 21
Specific appropriations,	-	4,645 41
Public printing,	-	5,120 52
New State prison,	-	16,077 50
State prison,	-	1,144 62
Executive,	-	5,550 00
Stationary,	-	5,775 25
Indianapolis fund,	-	406 25
School money refunded,	-	28 12
Estates without heirs,	-	15 00
Deaf and dumb,	-	200 00
Presidential election,	-	5 00
Militia,	-	225 00
State library,	-	811 21
Treasury notes redeemed and cancelled,	-	\$398,565 00
Interest on same,	-	28,910 33
Bank Treasury notes redeemed and cancelled,	-	46,350 00
		<u>427,475 33</u>

Interest on same, -	315 76	46,665 76
Wabash and Erie canal scrip E. of Tippecanoe, -	64,871 79	
Interest on same, -	4,746 97	
Wabash & Erie canal scrip W. of Tippecanoe,		69,618 76
Seat of government, -	-	29,255 00
Governor's house, -	-	28 00
State house, -	-	225 89
Incidental payments, -	-	600 10
Conscientious fines, -	-	27 77
Wolf scalps, -	-	35 00
Revenue of 1842 refunded,	-	4 00
“ 1841 “	-	341 50
“ 1840 “	-	446 73
“ 1839 “	-	167 12
“ 1838 “	-	5 82
Treasury note expenses, -	-	29 45
Treasury fund expenses, -	-	126 17
Contingent “	-	25 62
Internal improvements, (see statement B,)	-	1,737 15
College fund, (C) -	-	321,724 16
Saline fund, (D) -	-	21,115 55
Balance, 31st October, 1843,	-	2,198 92
		464,758 37
		<u>\$1,493,350 75</u>
		<u>\$1,493,350 75</u>

A—Continued.

By deducting from the above balance of	-	\$464,758	37
Warrant No. — on congressional town-			
ship account,	-	1	50
Warrant No. — on surp. rev. account,		23	38
No. — on bank tax fund acc't,		37	78
			<u>62 66</u>
Which warrants have been charged to those re-			
spective funds by the Treasurer, and it leaves			
the balance, as stated by the Auditor, at	-	464,695	71
			<u>24</u>
Warrants outstanding on internal improvement			
account,	-	94,347	96
On account of Treasury proper,	-	201	81
			<u>24</u>

STATEMENT of Receipts and Expenditures on Int. Improvement account from 1st Nov. 1842, to 31st Oct., 1843.

RECEIPTS.		EXPENDITURES.	
To cash received for water rents N. Div.	\$3,364 16	For Crawfordville and Jeffersonville Road, damages to contractors, -	\$3 00
To cash received for water rents, White Water canal, -	400 00	Mad. & Ind'polis R. R. for stock, construction, \$5,638 04	
To cash received for water rents, W. and E. canal E. Tippecanoe, -	1,736 90	" " " repairs, 1,649 47	
		" " " outst'ng debts, 1,344 31	
		" " " incidental exp. 6,243 63	
	\$5,501 06		16,660 96
To cash received for tolls, W. W. canal, 142 32		W. & E. c. E. Tip., construction, -	5,275 41
" " " W. & E. canal	45,133 48	" " repairs, -	15,279 42
East of Tippecanoe, -		" " incidental, -	5,987 33
	45,275 80	" " dam'gs for right of way, 2,717 92	
To cash received for sales of land, W. & E. canal E. Tippecanoe, -	6,764 31	" " water power, -	730 00
To cash received for partial payments, do, 19,252 16		" " interest, -	76 14
" " interest, do, 17,125 64		" " final and par. payments, 18 86	
	43,142 11		30,085 08
To cash received for dividends sur. rev. stock, 2,018 80		W. & E. c. W. Tip., for construction, 236,523 64	
" " Sales of land, W. & E. c. W. Tip. 46,076 25		" " incidental exp., 10,375 76	
" " Water power do E. " 410 00			246,899 40
" " Fund for liquidat'g sur. rev. stock, 140 40		Cross-cut canal, for incidental expenses, -	129 42
" " State bonds, -	15,055 98	Compromise property, -	244 44
" " Tolls, Mad. & Ind'polis R. R., 12,025 06		Fund commissioners, for incidental expenses, -	5,253 84
" " Canal scrip, W. & E. c. E. Tip. 58,223 24		Jersey City property, -	427 12
" " " " W. " 303,980 00		Morris Canal and Banking Co. property, -	593 61

To cash received for Compromise property,	-	1,000 00
" " Incidental fund commission'rs,	-	908 01
" " Sales mortgaged lands, Law-	-	2,543 61
renceburgh and Indianapolis Railroad,	-	100 00
To cash received for incidental receipts, W. & E.	-	\$536,400 32
canal E. Tippecanoe,	-	
	-	
Outstanding warrant No. 1432,	-	\$6 00
" " issued under law of	-	
last winter,	-	- 94,341 96

STATEMENT of the operations of the College Fund, from 1st Nov. 1842, to 31st Oct. 1843.

Nov. 1, 1842—Balance, -	-	\$4,107 48	Expended for loans made,	-	\$8,635 89
Received for loans refunded,	-	6,572 39	“ College expenses,	-	10,813 07
“ Interest on loans, -	-	4,118 72	“ Mortgaged lands,	-	1,519 79
“ Damages charged on sales, -	-	169 30	“ “ do	-	46 80
“ Cost of advertising, -	-	35 00			
“ Mortgaged lands, -	-	3,127 56			
“ J. M. Berry, com'r of lands,	-	429 14			
“ James Smith, do	-	1,636 00			
Balance,	.	1,419 96			
		<u>\$21,015 55</u>			<u>\$21,015 55</u>

STATEMENT of the operations of the Saline Fund from the 1st November, 1842, to the 31st October, 1843.

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E*STATEMENT of the operations of the Congressional Township Fund, from Nov. 1st, 1842, to Oct. 31st, 1843.*

Balance on hand November 1st, 1842,	-	\$504 52	Expended for costs of advertising,	-	-	\$1 50
Received for interest,	-	142 75	Balance,	-	-	677 52
Received for costs refunded,	-	1 75				
Received for loans refunded,	-	30 00				
		<u>\$679 02</u>				<u>\$679 02</u>

F*STATEMENT of the operations of the Bank Tax Fund, from November 1st, 1842, to the 31st October, 1843.*

RECEIPTS.		EXPENDITURES.				
Balance on hand November 1st, 1842,	-	\$758 34	Expenses,	-	-	\$37 78
Expenses refunded,	-	4 00	Loans made,	-	-	591 27
Interest,	-	755 91	Balance,	-	-	1,572 99
Loans refunded,	-	683 79				
		<u>\$2,202 04</u>				<u>\$2,202 04</u>

STATEMENT of the operations of the Surplus Revenue Fund for the year ending Oct. 31st, 1843.

Nov. 1, 1842—Balance,	-	\$42 56	Paid on loans,	-	- \$605 33
Received for interest,	-	474 15	Costs advertising,	-	23 38
Loans refunded,	-	855 33	Mortgaged lands,	-	588 44
Damages, -	-	25 00	Balance on hand,	-	777 58
Mortgaged lands,	-	588 44			
Costs advertising,	-	9 25			
		<u>\$1,994 73</u>			<u>\$1,994 73</u>

Statement of payments made on account of contingent fund.

No. 1.	Paine & Jennings, freight of arms,	-	-	\$6 19
2.	S. S. Wiseman, transportation and freight do.,	-	-	7 73
3.	J. Michael, gravelling walk—Governor's house,	-	-	2 12½
4.	J. W. Cook, services during session,	-	-	7 50
5.	A. C. Sullivan, painting,	-	-	75
6.	M. Byrket, carpenter work,	-	-	2 67½
7.	J. Cain, postage,	-	-	87 21½
8.	Wm. Stuck, transportation of arms,	-	-	2 40
9.	Th. Wyatt, do.,	-	-	6 00
10.	A. Foster, transportation of convict,	-	-	100 00
11.	S. Beck, cleaning and repairing arms,	-	-	110 00
12.	A. Kelso, transportation of arms,	-	-	2 25
13.	Jas. Cochran, collecting do.,	-	-	10 37½
14.	J. M. Moore, postage,	-	-	15 62½
15.	S. S. Wiseman, transportation of arms,	-	-	15 00
16.	Bergen and Lenton, do do	-	-	21 00
18.	Lewis Bergen, do do	-	-	8 75
19.	C. B. Davis, stationery,	-	-	4 37½
20.	J. W. Harryman, transportation of arms,	-	-	18 00
21.	John Carlisle, do of public doc.,	-	-	24 07
22.	Wm. F. Slater, Record book,	-	-	4 00
23.	S. S. Wiseman, transportation of arms,	-	-	36 85
24.	R. Johnson, do do	-	-	6 00
25.	Douglass & Noel, printing,	-	-	15 50
26.	C. B. Davis, paper hanging for Governor's house,	-	-	25 00
27.	S. B. Lenton, transportation of arms,	-	-	4 37½
28.	J. Secrist, do do	-	-	5 00
29.	U. Gates, repairs of armory,	-	-	3 50
30.	C. Peery, transportation of arms,	-	-	30 00
31.	S. C. Stevens, expense of procuring arms,	-	-	64 25
32.	J. M. Moore, postage,	-	-	150 27½
33.	Wm. Sheets & Co., transportation of arms,	-	-	7 50
34.	R. R. Underhill, map of Indianapolis,	-	-	0 75
35.	M. T. Miller, Counterfeit Detector,	-	-	6 00
36.	S. Goodman, do do	-	-	1 50
37.	M. T. Miller, do do	-	-	1 50
38.	W. R. Davis, repairing public arms,	-	-	7 00
39.	Wm. Sheets, transportation of public documents,	-	-	4 00
40.	J. P. Chapman, printing circulars,	-	-	12 00
41.	M. Byrket, repairs on Governor's house,	-	-	5 87½
42.	G. T. Bostwick, storage of arms,	-	-	38 40
43.	Madison and Indianapolis rail-road, freight,	-	-	2 18
44.	Paine & Jennings, expense of public documents,	-	-	52 20
45.	Madison and Indianapolis rail-road, freight do	-	-	4 66
46.	Theo. Johnson, transportation do	-	-	2 60

41.	S. P. Elder, repairs on Governor's house,	-	-	3	25
48.	J. M. Moore, postage,	-	-	128	68½
49.	S. C. Stevens, professional services,	-	-	100	00
50.	J. Bridges, transportation of arms,	-	-	13	31
51.	E. Murray and D. Seiglar, expense of selecting lands,	200	00		
52.	J. M. Moore, postage,	-	-	140	17
53.	Th. Wyatt, transporting arms,	-	-	10	00
54.	Geo. E. Tingle, do. do	-	-	4	00
55.	A. W. Russell & Co., rent of room for do	-	-	17	37½
56.	J. M. Moore, postage,	-	-	177	41½

\$1,737 15

INDIANAPOLIS, Oct. 31st, 1843.

GEORGE H. DUNN,

Treasurer of State:

SIR: Since my report to you, (to be found on page eighteen of your annual report to the last general assembly,) I have completed the examinations of the office of the commissioners of seminary lands in Gibson county, and that of the commissioner of saline lands in Orange county.

The commissioner of Gibson lands, Mr. James Smith, has had the receiving and disbursing, without a check, from 1827 until this time, of all the moneys derived from that township; and I am gratified in being able to say, that, with the exception of a few small errors, mostly against himself, I have found his books and accounts correct. His books, though few and arranged in his own manner, were intelligible and well kept. The same remark is due to the commissioner of the saline lands in Orange county, Mr. Andrew Wilson, who has had the like uncontrolled management of the receipts of those lands since 1834.

I have compared with the books of both officers their reports forwarded from year to year to the superintendent of the loan office, and found them correct. This much I deem it my duty to say in justice to two old officers who have proved themselves faithful to the important trusts confided to them, almost without check or restraint.

For each of those offices, new and complete books have been made out and furnished, the entries being made in each from the first sales up to this date. Those for the saline lands, by virtue of the laws of last session, were delivered to the auditor of Orange county, thereby closing the agency of Mr. Wilson. The books furnished each are a Tract book and map, Register of Sales, Register of Instalments of Principal and Interest annually paid by purchasers, and Register of Final Certificates granted to purchasers upon making full payment. With the commissioner of Gibson lands, Registers of Receipts and Disbursements were also opened. These registers were not left with the auditor of Orange county, as under the instruction of the Auditor of State, he was directed to keep the receipts and disbursements on account of the saline fund in his ordinary Register of Receipts and Warrants, which will, no doubt, greatly simplify his accounts and lessen the number of books to be kept. In comparing the recorder's certificates of final payments, in both counties, with the Registers of Instalments and Tract books, a few errors were discovered in both counties in the descriptions of the tract paid for; these are all in a train of correction. With this report I have made out and, agreeably to your orders and

the law of last session of the general assembly, filed a duplicate set of books of the two offices with the Auditor of State, as, under the new law, the Auditor of State will constitute a check upon the commissioner of Gibson and the county auditor and treasurer of Orange county in relation to these funds.

The following is a statement of the total amount received and disbursed by James Smith, commissioner of Gibson seminary township, from September 1838, to Nov. 1st, 1842:

RECEIPTS.

<i>Year.</i>	<i>Principal.</i>	<i>Interest.</i>	<i>Total.</i>
1827 - - -	\$2,280 47	\$287 65½	\$2,568 12½
1828 - - -	2,615 31½	332 93	2,948 24½
1829 . - -	1,639 65½	295 44½	1,935 10½
1830 - - -	1,020 07	452 41½	1,472 48½
1831 . - -	2,259 30	597 44	2,856 74
1832 - - -	624 22	525 23	1,149 45
1833 - - -	763 93	977 89	1,741 82
1833 Interest omitted		6 48	6 48
	<hr/>	<hr/>	<hr/>
	11,202 96	3,475 48½	14,678 44½
1827 Rents received by commissioner, -			62 00
1834 To 16 months' interest on \$2,032 05, the balance due prior to 1834, -			
1834 - - -	423 68	162 56	1,041 30
1835 - - -	558 60	617 62	1,120 35
1836 - - -	783 25	561 75	1,379 97½
1837 - - -	449 68½	596 72½	1,008 97½
1838 - - -	60 00	559 28½	565 56½
1839 - - -	316 00	505 56½	825 60½
1840 - - -	817 97½	509 60½	1,392 21½
1841 - - -	207 75	574 23½	618 55½
1842 - - -	532 00	410 80½	1,050 10½
	<hr/>	<hr/>	<hr/>
Total, - - -	\$15,351 90½	\$8,491 73½	\$23,905 63½

EXPENDITURES.

The amount paid into the State Treasury from 1827, the commencement of the term of service of Jas. Smith, up to, and including 1834, - - -	12,337 24
The amount paid for advertising to that period, -	1 00
The amount of commission on \$12,337 24, allowed by treasurer in 1834 at 3 per cent., - - -	370 15
The amount paid into State Treasury during 1835, -	4,484 50
The amount of commission on \$4,484 50, at 3 per cent.	134 53

The amount paid into the Treasury from 1835 to 1842, both inclusive, - - - - -	6,518 36
The amount of commission on \$1,379 97, not before retained, - - - - -	41 39
The amount of money paid to agent to close the account up to and including 1842, - - - - -	17 96½

Total expenditures by commissioner, - - - \$23,905 63½

The total value of the seminary township in Gibson county may be estimated as follows:

The amount of principal received from purchasers, from first sale in 1827 to the close of 1842, - - -	\$15,351 90½
The amount of interest received from purchasers on balance of principal due from 1827 to 1842, inclusive, -	8,491 73½
The amount of rents received previous to sale, - - -	62 00

Total received, 23,905 63½

The balance of principal due from purchasers at close of 1842, - - - - -	7,627 94
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The am't sold by the trustees of Vincennes university being 26 quarter sections, containing 4,166 acres, the amount received for which is unknown, there being no books in the commissioner's office in relation thereto, but the books, if not lost or destroyed, are still in the hands of the trustees of Vincennes university.

The amount received by Wilson, Neely, and Smith, commissioners under the act of 1827, and accounted for by them to the State Treasury, being 489 acres, the principal of which amounted to \$2,224 80, and the interest annually paid on the balance by the purchasers, \$147 16 making in all, - - - - -	2,371 96
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The value of two and a half sections or 1,584 75 acres, remaining unsold up to close of 1842, is estimated by the commissioners not to exceed - - -	792 00
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Making the total value of the township, exclusive of the 26 quarter sections sold in 1803 for Vincennes university, - - - - - \$34,697 53

The whole number of acres in the township may be set down as follows, viz:

Quantity sold by act of 1803 for Vincennes university, no record of which is in any of the public offices of the state, acres, - - - - -	4,166
Quantity sold by Wilson, Neely, and Smith, under act of 1827, acres, - - - - -	489
Quantity sold by James Smith from 1827 to 1842, inclusive, acres, - - - - -	16,845 95
The quantity remaining unsold, Nov. 1st, 1842, acres, - - - - -	1,584 75
Whole number of acres in township, - - - - -	23,085 70

SALINE FUND.

The following is a statement of the receipts and expenditures by Andrew Wilson, commissioner of the saline lands in Orange county, from the first sale in 1834, to the expiration of his term of service, and the abolishing of the office of commissioner and transfer of the books, papers, &c., to county auditor of Orange county, Nov. 1st, 1843, viz:

RECEIPTS.

The amount received by commissioner for principal from purchasers of saline lands from 1834 to Nov. 1st, 1842, \$13,233 76 $\frac{1}{2}$	
The amount of interest received during same period, for balance of purchase money due from purchasers, 5,707 59 $\frac{1}{2}$	
The amount of rents received and reported previous to 1834, - - - - -	158 00
Total,	\$19,099 36

EXPENDITURES.

The amount paid by commissioner, A. Wilson, for rents received prior to sale in 1834, to State Treasurer, \$158 00	
The amount paid into the State Treasury by commissioner from 1834 to Nov. 1st 1842, - - - - -	17,746 09 $\frac{1}{2}$
The amount of commission allowed on \$3,809 87 $\frac{1}{2}$ at 2 per cent., - - - - -	78 38 $\frac{1}{2}$
The amount of commission allowed on \$8,397 09 $\frac{1}{2}$, at 4 per cent., - - - - -	335 87 $\frac{1}{2}$

The amount allowed as commission on \$6,625 01, at six per cent.,	-	-	-	-	-	397 50
The amount paid to appraisers of land in 1834, as per their receipt,	-	-	-	-	-	32 00
The balance in commissioner's hands,	-	-	-	-	-	351 50 $\frac{1}{2}$
Total expenditures including balance on hand,						\$19,099 36

TOTAL VALUE OF SALINE FUND.

The total amount received from saline township in Orange county, including the balance yet owing by purchasers, and the *estimated* value of lands yet unsold, may be stated as follows:

The amount received of principal from purchasers up to Nov. 1st, 1843,	-	-	-	-	-	\$13,233 76 $\frac{1}{2}$
The amount of interest paid by purchasers on the remainder of purchase money up to Nov. 1st, 1843,	-	-	-	-	-	5,707 59 $\frac{1}{2}$
The amount of rents to same period,	-	-	-	-	-	158 00
The balance due from purchasers up to Nov. 1st, 1843,	-	-	-	-	-	4,582 52
The <i>estimated</i> value of the land unsold, 3,487 25 acres at 75 cents per acre,	-	-	-	-	-	2,615 43
Total value of township in Orange county.						\$26,297 31

The whole number of acres in the saline townships is as follows, viz:

Quantity sold up to Nov. 1st 1843.	Acres,	19,062 05
Quantity unsold up to same period, -	-	3,487 25

Total of acres in saline township in Orange county,	22,549 30
Add to this the number of acres of saline lands in Monroe and Brown counties, reported to you in my first report, (Oct. 31st, 1842,) known as Jackson's Lick, sec. 31, township No. 9, N., range No. 2 east, and N. E. qr. of sec. 14, town 7, N., range 2, west,	815 00
Add, also, the number of acres of saline lands in Washington county, known as Rice's Lick on section 15, township 2 N., range 4 east, and section 28, township 3, N., range 4 east,	1,280 00

Making the quantity of saline lands granted to the State.	-	-	-	-	Acres,	24,644 30
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SALINE LANDS IN WASHINGTON.

These are sections 28, township No. 3, north, of range No. 4 E., and section 15, township No. 2, north, of range No. 4, east, containing 640 acres each; all of which were sold in 1835.

The amount of these sales as reported by county auditor is,	\$7,596 00
The amount of principal paid up to time of transfer of commissioner's office to county auditor, -	\$4,731 89
The amount of interest received during the same period,	2,141 81
Total,	\$6,873 70
The amount paid into State Treasury by commissioner, -	\$5,771 25
The amount of his commission on \$6,873 70, at 4 per cent., -	274 94
	6,046 19
Leaving in the hands of the commissioner at the expiration of his term of office, -	\$827 51
This balance, it is believed by the auditor of the county, will be promptly paid.	

SALINE LANDS IN MONROE AND BROWN.

The books of the commissioner of these lands were examined during the last year, but omitted to be reported until the close of the examinations of those of Orange and Washington.

The amount for which these lands sold, (and all are sold,) is \$1,506 50

The amount of principal paid up to time of examination,	\$531 50
The amount of interest paid up to that time on remaining balance by purchasers, -	360 60

Total of receipts, \$892 10

This sum has been faithfully accounted for by the commissioner.

SUMMARY.

The whole avails of the seminary township in Gibson county.	\$34,697 53
The whole avails of the seminary township in Monroe county, (exclusive of "college sections,") as reported last year,	39,713 06
The avails of the four college sections in Monroe, as reported last year,	33,568 72
The estimated value of the unsold lands in Monroe, 41 acres, is	70 00
Total value of the two seminary townships,	\$108,049 31

SUMMARY OF THE VALUE OF THE SALINE LANDS.

The whole value of saline township in Orange county,	\$26,297 31
The value of saline lands in Brown and Monroe counties, as ascertained last year, - - - -	1,367 10
The amount of principal received from purchasers of saline lands in Washington county up to transfer of office to auditor of the county,	4,731 89
The amount of interest received from purchasers of saline lands in Washington county up to transfer of the office to the auditor of the county,	2,141 81
The balance due from purchasers of saline lands in Washington county up to transfer of commissioner's office to county auditor,	2,864 11
Total,	<hr/> \$37,902 22

It is not improbable that several tracts of land in Orange county, upon which the one-fourth of the principal is paid, will be forfeited. It certainly will be hazardous to say the least of it, to allow the amount paid to be *refunded* to the purchaser and placed on other tracts. Many tracts were no doubt purchased for the timber, the land being broken, and having been stripped of the most valuable timber would be comparatively valueless. Besides, a precedent of this kind in regard to these lands would most probably be plead as a ground for the adoption of a similar act of relief to our Wabash and Erie canal land purchasers; and this would result, under any probable system of refunding, in much confusion in the accounts as now kept by the officers having charge of these lands, and in most instances of injury to the State.

This report, in connection with that of October 31st, 1842, will, it is believed, afford all the information desirable in relation to our saline and seminary or university lands. Entire new and complete books having been furnished, and the accounts from the organization of the respective offices having been opened and brought up, it is not probable, under the present system of checks, that they will ever need a similar examination. Hoping that what has been done fully meets the design of the General Assembly in directing this examination, I am respectfully,

Your obedient servant,

AUSTIN W. MORRIS, *Agent*.

ANNUAL REPORT

OF THE

AUDITOR OF STATE

OF THE

STATE OF INDIANA,

TO THE

GOVERNOR OF THE STATE;

SHOWING

THE RECEIPTS AND DISBURSEMENTS AT THE TREASURY DEPARTMENT
FOR THE FISCAL YEAR ENDING NOVEMBER 1, 1843.

INDIANAPOLIS:
DOWLING AND COLE, STATE PRINTERS.
1843.



REPORT.

STATE OF INDIANA,
AUDITOR OF STATE'S OFFICE, }
Indianapolis, Nov. 11, 1843.

To the Governor:

The Auditor of State, in obedience to the provisions of "An act relative to officers of State," approved January 25th, 1841, has the honor to submit to the Governor, the following

REPORT.

The several funds belonging to this State, an account of which is embraced in this report, with such remarks as have suggested themselves to my mind as worthy of your consideration, are as follows:

1. The General Fund.
2. The University Fund.
3. The Saline Fund.
4. The Bank Tax Fund.
5. The County Seminary Fund.
6. The Surplus Revenue Fund.
7. The Congressional Township Fund.
8. The Three per cent. Fund.
9. The Common School Fund, created by bank profits.
10. The Indianapolis Fund.
11. The Treasury Fund.
12. The Estates without Heirs, Fund of.
13. The Internal Improvement Fund.
14. The Lands belonging to the University.
15. The Lands belonging to Common Schools.
16. The Wabash and Erie Canal Lands, east of Tippecanoe river.
17. The Wabash and Erie Canal Lands west of Tippecanoe river.

No. 1. GENERAL REVENUE.

The amount of revenue remaining in the Treasury, provided all warrants audited up to 31st October, 1842, were paid, - - -			\$600,460 00
1. The amount of revenue collected and paid by treasurers, the year ending Oct. 31st, 1843, -	-	-	213,716 66
2. The amount of arrears of taxes, 1837, -	-	-	26 27
3. " " " 1839, -	-	-	54 81
4. " " " 1840, -	-	-	269 28
5. " " " 1841, -	-	-	10,865 45
6. The amount paid by purchasers of lots in Indianapolis, -	-	-	762 50
7. The amount paid by administrators of estates without known heirs, -	-	-	620 32
8. The amount paid of incidental receipts, -	-	-	111 21
9. The amount of treasury loans refunded, -	-	-	247 54
10. The amount paid of interest on treasury loans, -	-	-	369 25
11. The amount paid of common school fund derived from bank dividends, -	-	-	59,243 44
12. The amount collected and paid as delinquent taxes of 1841, -	-	-	15,683 34
13. The amount received on account of state library, -	-	-	105 00
14. The amount collected and paid as delinquent taxes of 1842, -	-	-	1,117 07
15. The amount of proceeds of sales of public lands to Indiana, -	-	-	30,536 18
16. The amount of interest paid on loans of Indianapolis fund, -	-	-	50 00
17. Refunded by borrowers of university fund, -	-	-	6,572 39
18. Paid by borrowers of university fund as interest on loans, -	-	-	4,118 72
19. Of damages on sales of lands mortgaged to university fund, -	-	-	169 30
20. Of cost of advertising sales of land mortgaged to university fund, -	-	-	35 00
21. Of sales of lands mortgaged to university fund, -	-	-	3,127 56
22. Paid by commissioners of university townships of Gibson and Monroe, -	-	-	1,465 14
23. Refunded by borrowers of saline fund, -	-	-	1,440 90
24. Paid by borrowers of saline fund as interest on loans, -	-	-	2,338 53
25. Paid by commissioners of saline lands, -	-	-	1,058 17
26. Of forfeited lands mortgaged to saline fund, sold on credit, -	-	-	1,421 07

27. Of cost of advertising sales of lands mortgaged to saline fund, - - - - -	8 75
28. Received on account of Internal Improvements, 134,731 70	
Total, - - - - -	<u>\$1,090,725 55</u>

GENERAL DISBURSEMENTS.

By audited warrants drawn on the Treasury, from 1st of November, 1842, to 31st of October, 1843, - \$720,579 61

ITEMS OF EXPENDITURE.

1. Militia fines distributed, - - - - -	\$35 00
2. Salaries of executive officers, - - - - -	5,550 00
3. Electors, &c. of presidential election, - - - - -	3 00
4. Estates without known heirs, - - - - -	15 00
5. Supreme and circuit judges, (judiciary,) - - - - -	20,464 21
6. Adjutant and quarter master generals, - - - - -	225 00
7. Moneys refunded, - - - - -	28 12
8. Salaries of prosecuting attorneys, - - - - -	1,744 88
9. Public printing and distributing laws, - - - - -	5,120 52
10. Probate judges, - - - - -	4,671 00
11. Revenue of 1838 refunded to collectors, - - - - -	29 45
12. Indiana state prison, (old prison,) - - - - -	1,076 87
13. Specific appropriations, - - - - -	4,815 99
14. Seat of government, - - - - -	28 00
15. State library, - - - - -	456 24
16. Expenses of state university, - - - - -	1,076 07
17. Expenses of saline fund, - - - - -	120 35
18. Expenses and repairs of state house, - - - - -	600 10
19. Wolf scalp certificates, - - - - -	4 00
20. Internal improvements, - - - - -	14,403 50
21. Revenue of 1839 refunded to collectors, - - - - -	51 82
22. Expenses of treasury notes, - - - - -	120 17
23. Treasury notes redeemed and cancelled, - - - - -	398,565 00
24. Interest on treasury notes redeemed and cancelled, - - - - -	28,910 33
25. Five per cent. bank scrip redeemed and cancelled, - - - - -	46,350 00
26. Interest on five per cent. bank scrip redeemed and cancelled, - - - - -	315 76
27. Wabash and Erie canal scrip, east of Tippecanoe, redeemed and cancelled, - - - - -	64,871 79
28. Interest on W. & E. canal scrip east of Tippecanoe cancelled, - - - - -	4,746 97
29. Wabash and Erie canal scrip west of Tippecanoe redeemed and cancelled, - - - - -	29,255 00
30. Expenses of treasury fund, - - - - -	25 62

31. Expenses of congressional township fund,	-	-	1 50
32. Expenses of Indianapolis fund,	-	-	6 00
33. Revenue of 1840 refunded,	-	-	167 12
34. Stationary for state,	-	-	5,775 25
35. Revenue of 1841 refunded,	-	-	345 75
36. Expenses of Governor's house,	-	-	225 89
37. Delinquent taxes, 1841, refunded,	-	-	112 93
38. Indiana legislature,	-	-	39,842 28
39. New state prison,	-	-	16,077 50
40. Salaries of professors in state university,	-	-	9,737 00
41. Revenue of 1842 refunded,	-	-	338 53
42. Delinquent taxes, 1842, refunded,	-	-	2 97
43. Expenses of deaf and dumb,	-	-	200 00
44. Expenses of surplus revenue fund,	-	-	23 38
45. Expenses of bank tax fund,	-	-	37 78
46. Incidental receipts refunded,	-	-	27 77
47. Loans of state university fund,	-	-	8,635 89
48. Lands mortgaged to state university fund, not sold for want of bidders,	-	-	1,519 79
49. Damages on sales of lands mortgaged to state uni- versity fund,	-	-	46 80
50. Loans of saline fund,	-	-	2,021 07
51. Damages on sales of lands mortgaged to saline fund,	-	-	57 50
52. Expenses of contingent fund,	-	-	1,737 15

Total audited within the year ending Oct. 31st, 1843, \$720,579 61

The balance in the Treasury on 31st Oct., provided all
warrants audited are paid, - - - 370,145 94

\$1,090,725 55

To which should be added the following warrants,
outstanding October 31st, 1843, viz.:

No. 6332. Revenue of 1841, & Nos. \$21 81

No. 6516. Specific, - - - 180 00

\$201 81

Outstanding warrants—Internal Improvements.

Warrants issued and out standing for construction of Madison and
Indianapolis Railroad, viz:

Warrants No. 94 to 364, - - \$24,992 82

Warrants No. 365 to 388, - - 1,179 86

Warrant No. 419, - - 38 22

Warrants No. 431 to 459, - - 3,500 00

Warrants No. 462 to 468, - - 345 40

Warrants No. 469 to 486. - - 756 25

Warrants No. 487 to 523, - -	2,207 09	
Warrants No. 524 to 546, - -	1,393 27	
Warrants No. 548 to 566, - -	1,530 00	
Warrants No. 567 to 585, - -	1,094 56	
Warrants No. 587 to 609, - -	2,406 51	
Warrants No. 610 to 646, - -	1,860 45	
Warrants No. 648 to 652, - -	350 00	
Warrants No. 653 to 694, - -	1,832 85	
Warrants No. 695 to 805, - -	6,781 82	
Warrants No. 811 to 821, - -	2,276 44	
Warrants No. 822 to 905, - -	5,139 36	
Warrants No. 906 to 920, - -	720 56	
Warrants No. 922 to 947, - -	794 83	
Warrants No. 948 to 1030, - -	3,685 75	
Warrants No. 1031 to 1069, - -	3,541 37	
Warrants No. 1071 to 1114, - -	1,892 45	
Warrants No. 1115 to 1155, - -	1,970 84	
Warrants No. 1160 to 1198, - -	2,617 01	
Warrants No. 1199 to 1236, - -	1,357 16	
Warrants No. 1257 to 1338, - -	6,318 81	
Warrants No. 1342 to 1428, - -	9,112 55	
Warrants No. 1444 to 1492, - -	1,068 52	
	<hr/>	90,764 75
Warrants issued and outstanding for damage to right of way of White Water canal:		
Warrants Nos. 390 to 407, - -	853 32	
	<hr/>	853 32
Warrants issued and outstanding for construction of Eel River cross-cut canal:		
Warrants Nos. 1237 to 1256, - -	1,870 00	
	<hr/>	1,870 00
Warrants issued and outstanding for damages to right of way of Eel River cross-cut canal:		
Warrants No. 416, and Nos. 420 to 424, - -	853 89	
	<hr/>	853 89
Warrant issued and outstanding on account of incidental expenses of Wabash and Erie canal east of Tippecanoe:		
Warrant No. 1432, - - - -	6 00	
	<hr/>	6 00
Total amount outstanding warrants internal improvement, - - - - -	94,347 96	
Actual amount in the Treasury, Nov. 1st, 1843,		<hr/> <hr/> \$464,695 71

UNEXPENDED BALANCES.

Public printing, - - - - -	\$15,409 48
Stationary for state, - - - - -	1,098 62
Indiana legislature, - - - - -	1,331 33
Indiana state prison, (transportation of convicts,) -	803 13
Specific appropriations, - - - - -	6,073 63
Contingent fund for Governor, - - - - -	629 84
State House, - - - - -	2,400 00
Total,	<u>\$27,746 03</u>

APPROPRIATIONS OVERDRAWN.

Prosecuting attorneys, - - - - -	\$436 66
Executive officers, - - - - -	1,699 81
Supreme and circuit judges, - - - - -	12,842 80
Probate judges, - - - - -	171 00
Adjutant and quarter master generals, - - - - -	51 60
Indiana state library, - - - - -	260 14
Total,	<u>\$15,462 01</u>

APPROPRIATIONS FOR ORDINARY EXPENSES OF 1843.

There will be needed for the *ordinary* expenditures of 1844, and to cover appropriations overdrawn during 1843, as follows:

1. For public printing and distribution of laws, -	\$8,000 00
2. For stationary for offices and public printing, -	5,000 00
3. For Indiana legislature, - - - - -	30,000 00
4. For Executive officers, - - - - -	7,800 00
5. For prosecuting attorneys, - - - - -	2,100 00
6. For judiciary, - - - - -	30,850 00
7. For probate judges, - - - - -	4,700 00
8. For adjutant and quarter master generals, -	250 00
9. For expenses of state house, including repairs, -	600 00
10. For annual appropriation to state library, including librarian's salary, - - - - -	1,000 00
11. For transporting convicts to state prison, -	1,000 00
12. For new state prison, - - - - -	10,000 00
13. For specific appropriations, - - - - -	500 00
14. For contingent expenses of Governor, -	1,000 00
Total,	<u>\$102,800 00</u>

There will be needed for ordinary expenditures *accruing* within the year 1844, alone, as follows:

1. For public printing and distribution of laws,	-	\$8,000 00
2. For stationary for public offices and printing,	-	2,000 00
3. For Indiana legislature,	- - -	30,000 00
4. For executive officers,	- - -	6,100 00
5. For prosecuting attorneys,	- - -	2,000 00
6. For salaries of supreme and circuit judges,	-	17,000 00
7. For probate judges,	- - -	4,500 00
8. For adjutant and quarter master generals,	-	200 00
9. For expenses of State House, including repairs,	-	6,000 00
10. For state library and salary of librarian,	-	700 00
11. For transporting convicts to state prison,	-	1,800 00
12. For new state prison,	- - -	10,000 00
13. For specific appropriations,	- - -	6,000 00
14. For contingent expenses of Governor,	- -	1,000 00
Total,		<hr/> \$95,200 00

OLD STATE PRISON.

The total amount paid for all buildings up to Nov. 1st 1842,	- - -	\$33,919 96
The total amount paid for salaries of agents during the same period,	- - -	1,971 00
The amount paid to annual visitors up to same period,		400 00
The amount paid for transportation of convicts to same period,	- - -	<hr/> 17,784 93
Total to Nov. 1st 1842,	- - -	\$54,075 89
The amount paid for transportation of convicts during the year ending Nov. 1st, 1843,	- -	<hr/> 1,076 87
Total cost and expenses of old state prison	- -	\$55,152 76
The amount received for rents up to Nov. 1, 1843,	-	<hr/> 21,725 00
Leaving a balance due to general fund of	- -	\$34,427 76

NEW STATE PRISON.

The amount paid towards the erection of the new state prison and grounds purchased therefor, during the year ending Nov. 1st 1843,	- - -	\$16,077 50
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A STATEMENT

Showing the means and liabilities of the old state prison under the superintendence of Messrs. Pratt and McDougal, as reported by William F. Collum, state clerk of the prison, from May 1, 1842, to May 1, 1843.

REPORT 3—FROM MAY 1, TO NOVEMBER 1, 1842.

LIABILITIES.

The amount owing to Pratt and McDougal by the prison up to Nov. 1st, 1842,	-	-	-	-	-	-	\$5,617 49
The amount owing to sundry other creditors up to same period,	-	-	-	-	-	-	3,952 14
Total,							<hr/> \$9,569 63

MEANS.

The amount owing by sundry debtors up to November 1, 1842,	-	-	-	-	-	-	\$4,213 24
The amount of cash on hand,	-	-	-	-	-	-	60 89
The amount of bills receivable,	-	-	-	-	-	-	284 91
Total,							<hr/> \$4,559 04
The deficit on Nov. 1st, 1842,							5,010 59
							<hr/> \$9,569 63

An inventory of the raw materials, tools, shop furniture, and Manufactures on hand November 1st, 1842.

Value of manufactures in wagon and blacksmith shops,	\$450 00
Value of same in cooper's shop,	500 00
Value of same in brick yard,	2,500 00
Value of raw material in cooper's shop,	400 00
Value of raw material in wagon and blacksmith shops,	350 00
Value of tools in the various shops, brick yard imple- ments, oxen, etc.,	2,200 00
Total value,	<hr/> \$6,400 00

The expense account of the institution from the first day of May, 1842, up to Nov. 1st, 1842, amounts to, including salaries of officers and guards, victualing and clothing convicts, and incidental expenses, including a balance due under this head the previous year, - - - - - \$4,337 37

The clerk remarks further: "As the labor of nearly all the convicts, and the whole of the resources of the institution, have been directed towards the erection of the new state prison, no estimates of which enter into this exhibit, it cannot be expected that it will exactly set forth the pecuniary condition of the institution."

REPORT 4—FROM NOVEMBER 1, 1842, TO MAY 1, 1843.

MEANS.

The amount owing by sundry debtors,	-	-	\$6,680 91
The amount of suspense account,	-	-	1,071 50
The amount of bills receivable,	.	.	495 00
The value of tools in shops, brick yard implements, oxen, plank, etc.,	.	.	1,975 00
The value of raw material on hand,	.	.	800 00
The value of various manufactures from shops,	.	.	500 00
The value of 2,300,000 brick at the kiln, <i>a</i> \$3,	.	.	6,900 00
The estimate of work done on new prison up to March 25th 1843,	.	.	15,000 00
Total,			<hr/> \$33,422 41

LIABILITIES.

Amount due to sundry persons,	.	.	\$3,599 78
The amount to credit side of state of Indiana, on account of new state prison,	.	.	14,500 00
Total,			<hr/> \$18,099 78
The balance on credit side of general cash account,			15,322 63
Total,			<hr/> \$34,422 41

STOCK IN THE MADISON AND INDIANAPOLIS RAIL ROAD.

The amount of stock in the Madison and Indianapolis rail-road company, derived from the state's portion of the dividends, up to November 1st, 1843, - - - - - \$5,638 04

INDIANA TREASURY NOTES OUTSTANDING.

The amount outstanding of treasury notes on the first November, 1842, - - - - - \$1,352,300 00

The amount redeemed and cancelled during the year ending Nov. 1st, 1843, - - - - - 398,565 00

Leaving outstanding Nov. 1st, 1843, - - - \$953,735 00

Of this sum there is probably \$200,000, in the treasury, the receipts of revenue during the year 1843.

INTEREST ON TREASURY NOTES.

The amount of interest paid on treasury notes prior to Nov. 1st, 1842, - - - - - \$4,403 84

The amount of interest paid during the year ending Nov. 1st. 1843. - - - - - 28,910 33

Total, \$33,314 17

STATE UNIVERSITY FUND.

LOANS.

Outstanding loans on 1st Nov., 1842, - - - \$53,658 44

The amount of loans by treasurer for year ending 1st Nov., 1843, - - - - - 8,635 89

Total, \$62,294 33

Loans refunded during the year ending Nov. 1st, 1843, 6,572 39

Leaving outstanding Nov. 1st, 1843, - - - \$55,721 94

RECEIPTS AND DISBURSEMENTS

RECEIPTS.

The amount of cash on hand, Nov. 1st, 1842.	-	\$4,107 48
The amount of interest received during the year, ending Nov. 1st, 1843,	- - - -	4,118 72
The amount of loans refunded during the year ending Nov. 1st, 1843, -	- - - -	6,572 39
The amount of damages charged on sales during the year ending Nov. 1st, 1843,	- - - -	169 30
The amount received as costs for advertising during the year ending Nov. 1st, 1843,	- - - -	35 00
The amount of mortgaged lands sold during the year ending Nov. 1st, 1843,	- - - -	3,127 56
The amount received from commissioners of seminary townships in Gibson and Monroe, during the year ending Nov. 1st, 1843,	- - - -	1,465 14
The balance of cash on hand Nov. 1st, 1843,	-	1,419 96
Total, with cash on hand,		<u>\$21,015 55</u>

DISBURSEMENTS.

The amount loaned during the year ending Nov. 1st, 1843,	\$8,635 89
The amount of damages incurred for mortgagors during the year ending Nov. 1st, 1843,	- - 46 80
The amount of mortgaged lands bought in during the year ending Nov. 1st, 1843,	- - 1,519 79
The amount of expenditures for salaries of President and Professors, &c., during the year ending Nov. 1st, 1843,	10,813 07
<u>\$21,015 55</u>	

SALINE FUND.

LOANS.

The amount of outstanding loans on Nov. 1st, 1842,	\$26,903 75
The amount of loans during the year ending Nov. 1st, 1842,	2,021 07
Total,	<u>\$28,924 82</u>
The amount of loans refunded during the year ending Nov. 1st, 1843,	- - - - 1,440 90
Leaving outstanding loans Nov. 1st, 1843,	- <u>\$27,483 92</u>

RECEIPTS.

The amount of cash on hand Nov. 1st, 1842, -	\$3,400 62
The amount received from forfeited land, mortgaged and sold on time, during the year ending Nov. 1st, 1843, -	1,421 07
The amount of loans refunded during the year ending Nov. 1st, 1843, - - - -	1,440 90
The amount received from commissioners of saline lands during the year ending Nov. 1st, 1843, -	1,058 17
The amount received as cost of advertising, refunded during the year ending Nov. 1, 1843, - -	8 75
The amount of interest on loans received during the year ending Nov. 1st, 1843, - - -	2,338 53
Total,	<u>\$9,668 04</u>

EXPENDITURES.

The amount of loans during the year ending Nov. 1st, 1843, - - - -	\$2,021 07
The amount of damages to sales of mortgaged lands, paid during the year ending Nov. 1st, 1843, -	57 50
The amount of expenses paid during the year ending Nov. 1st, 1843. - - - -	120 35
The balance of cash on hand Nov. 1st, 1843, -	7,469 12
Total,	<u>\$9,668 04</u>

BANK TAX FUND.

RECEIPTS.

The amount of cash on hand Nov. 1st, 1843, -	\$758 34
The amount received during the year ending Nov. 1st, 1843, - - - -	1,443 70
	<u>\$2,202 04</u>

EXPENDITURES.

The amount of expenditures during the year ending Nov. 1st, 1843, - - - -	629 05
The balance on hand Nov. 1st, 1843. - -	<u>\$1,572 90</u>

COUNTY SEMINARY FUND—DERIVED FROM MILITIA FINES.

The amount of said fund on hand prior to Nov. 1st, 1842,	\$480 40
The amount distributed during the year ending Nov. 1st, 1843,	35 00
	<hr/>
Balance in the Treasury subject to distribution, .	\$445 40

SURPLUS REVENUE FUND.

RECEIPTS.

The amount received during the year ending Nov. 1st, 1843,	\$1,994 73
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EXPENDITURES.

The amount expended during the year ending Nov. 1st, 1843, -	1,217 15
The balance on hand Nov. 1st, 1843,	777 58
	<hr/>
Total,	\$1,994 73

CONGRESSIONAL TOWNSHIP FUND.

RECEIPTS.

The balance on hand Nov. 1st, 1842,	\$504 52
The amount received for the year ending Nov. 1, 1843,	174 50
	<hr/>
Total,	\$679 02

EXPENDITURES.

The amount expended during the year ending Nov. 1st, 1843 -	\$1 50
	<hr/>
The balance on hand Nov. 1st, 1843,	\$677 52

THREE PER CENT. FUND.

The balance on hand Nov. 1st, 1842,	\$1,625 18
The amount received from the United States during the year ending Nov. 1st, 1843,	8,305 40
The amount received on sale of draft during the year ending Nov. 1st, 1843,	96 16
Total,	<hr/> \$10,026 74

The amount paid to counties during the year ending November 1st, 1843,	\$1,208 65
The amount due to Jackson county,	222 38
The amount due to Pike county,	190 38
The balance on hand Nov. 1st, 1843,	3,406 33
Total,	<hr/> \$10,027 74

COMMON SCHOOL FUND DERIVED FROM BANK
DIVIDENDS.

The amount of said fund loaned to the general fund under the act of 1840, chapter 68, at six per cent., received prior to 1st November, 1842,	\$56,537 83
The amount paid in by banks the year ending Nov. 1st, 1843,	59,243 44
Total,	<hr/> \$115,781 27

INDIANAPOLIS FUND.

LOANS.

The amount of outstanding loans prior to November 1st, 1842,	\$40 28
Nothing loaned during the year ending Nov. 1st, 1843.	
Balance on loan Nov. 1st, 1843,	<hr/> \$40 28

RECEIPTS.

The amount received for interest on loans during the year ending Nov. 1st, 1843,	\$50 00
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EXPENDITURES.

The amount expended during the year ending Nov. 1st 1843,	\$6 00
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TREASURY FUND.

LOANS.

The amount of outstanding loans Nov. 1st, 1842, .	\$5,881 88
The amount of loans refunded during the year ending Nov. 1st 1843,	247 54
Leaving balance of loans outstanding Nov. 1st, 1843,	\$5,634 34

RECEIPTS.

The amount of loans refunded during the year ending November 1st 1843,	\$247 54
The amount of interest on loans received during the year ending Nov. 1st, 1843,	369 25
Total,	\$616 79

EXPENDITURES.

The amount of expenses incurred during the year end- ing Nov. 1st, 1843,	\$25 62
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FUND DERIVED FROM ESTATES WITHOUT KNOWN
HEIRS.

The amount of said fund on hand prior to Nov. 1st, 1842,	\$1,532 63
The amount received at the Treasury during the year ending Nov. 1st, 1843,	620 32
Total,	\$2,152 95
The amount claimed by heirs and refunded during the year ending Nov. 1st, 1843,	15 00
Balance in Treasury unclaimed up to Nov. 1st, 1843,	\$2,137 95

RECAPITULATION.

The balance of general revenue in Treasury Nov. 1st, 1843, - - - - -	\$286,392 47
The balance of university fund, - - -	1,419 96
The balance of saline fund, - - -	7,469 12
The balance of county seminary fund, - - -	445 40
The balance of common school fund, created by bank profits, - - - - -	115,781 27
The balance of the fund of estates without heirs, - - -	2,137 95
The balance of Wabash and Erie canal scrip west of Tippecanoe, to be disbursed, - - -	51,038 68
Total,	<u>\$464,685 85</u>

From the foregoing statements the transactions of the financial year ending Nov. 1st, 1843, are exhibited in such detail as, it is believed, is desirable to you. The balance in the Treasury on the 1st Nov., amounts to \$464,685 85, nearly all of which is in treasury notes, and Wabash and Erie canal scrip, east and west of Tippecanoe river. Deducting therefore these funds from the amount in the Treasury, the balance of available funds is so small that it may be set down as literally nothing.

The amount of bills redeemed at the Treasury, during the year, it will be seen is - - - - -	\$720,579 61
The amount redeemed during the year 1842 was - - - - -	108,343 72
Excess in 1843, - - - - -	<u>\$612,235 89</u>

As the taxes of 1843 will all be paid in treasury notes, it will be necessary for the general assembly to make some provisions for the support of the government for the current year. The last Legislature set apart five cents on the \$100 valuation of all property in the state assessed for 1843; also, the state poll tax to defray the expenses of 1844. This would be ample, provided it could be received in available funds; but such cannot be the case while treasury notes, notwithstanding their accumulated interest, remain at a discount.

The arrangement with the bank last session, no doubt, not only prevented a still greater depreciation of our treasury notes, which must have followed in the event of a reissue, but to it must be attributed the increased value of that currency of about 30 per cent. But three alternatives, it seems to me, are left to supply the Treasury. The first, a reissue of the old or a *new* issue of treasury notes. The second, adopting audited warrants as a circulating medium. The third, a loan from the banks. Without commenting upon either of these plans, allow me to say that the last, if it can be effected upon just terms to the state, is, in my opinion, to be greatly preferred. If

not, the issue of new treasury notes is certainly preferable to audited warrants drawn on a Treasury without funds.

If the general assembly adopt the plan of a new issue of treasury notes, and it is accompanied with an increase of state tax to a sum near the amount to be issued, it is not probable that the *old* treasury notes, at least, will be much affected by such an issue. There will not be needed for the ordinary expenses of the government, more than \$95,000. To which add probable outstanding claims unaudited, but belonging probably to the year 1843, \$5000; and the whole amount to be supplied, will not vary far from \$100,000.

To raise this sum will require an additional 10 cents on the \$100 valuation of property. But should an issue be made without providing the means of absorbing the same, or giving some additional evidence to the public that provision is made for the redemption of the new as well as the old issue, the consequence will be a rapid and ruinous depreciation, at home and abroad, of every description of this currency.

It will be observed, (Statement no. 1.) that there is a decrease of taxable property this year from that of last year of \$5,463,757; notwithstanding an increase in the item of land *alone*, of \$2,242,765, and of improvements on lands of \$593,903.

This decrease is mainly to be attributed to the law of last year, exempting \$125 of personal property from taxation. The exemption itself amounts to over \$15,000,000; but under pretext of deducting for this exemption, a large amount of property escaped from taxation. This is especially true in those counties where appraisors leave the delicate matter of affixing the value of personal property to the tax payer, instead of pursuing the law.

In 1843 the number of acres of taxable lands assessed is	14,674,599
In 1842, the number of acres assessed was	13,646,128
Showing an increase of acres,	1,028,471
In 1843 the value of taxable lands returned is	\$54,737,443
In 1842 the value was	52,494,678
Total increase since 1842,	\$2,242,765
In 1843 the value of improvements on lands is	\$21,396,801
In 1842 the value was	20,802,898
Total increase of improvements,	\$593,903
In 1842 the value of all town lots and improvements was	\$12,482,294
In 1843 the value is	12,399,630
Total decrease,	\$82,664

In 1842 the value of all corporation stock was	-	\$301,298
In 1843 the value is	-	174,174
Decrease in corporation stock,	-	\$127,124
In 1842 the value of personal property was	-	\$22,177,947
In 1843 the value is	-	15,001,805
Decrease in personal property,	-	\$7,176,142
The number of polls assessed in 1843 is	-	121,919
The number of polls assessed in 1842 was	-	107,876
Increase of polls,	-	14,043

From the foregoing it will be seen that there are 121,919 polls. The amount of exemption on each poll being \$125, makes the total of exemptions \$15,231,875
 From this, deduct as above, the decrease, 7,176,142

Which shows an actual increase of personal property for 1843. \$7,055,733

I cannot but hope that the legislature, from this exhibit, seeing the large aggregate amount of personal property withdrawn from taxation by reason of this exemption, will restore the provisions of the act of 1841 in this particular. For if the argument be good that the industry which is applied to the improvement of the soil or of town lots should be taxed, why should it not be applied to all personal property? What justice is there in this discrimination between the industry which produces one description of property, and that of another? Surely there is none. To me, therefore, it is plain that no system of taxation will work perfect equality and justice to all tax payers but the appraisalment and taxation of *all* property at its real cash value.

The whole amount of state tax assessed in eighty-five counties for 1843, including the two mills for deaf and dumb asylum, is, (Statement No. 2.)	-	\$265,340 89
That of the counties for county purposes,	-	291,406 99
That of tax for roads,	-	95,594 27
That assessed for schools, (in one county only,)	-	129 01
That for township expenses,	-	1,680 58
Total of all taxes assessed for 1843,	-	\$654,151 74
To which should be added delinquents for 1842,	-	87,429 45
Total,		\$741,581 19

After all deductions for delinquences, commission, etc., there will probably be realized for revenue of state for the year 1843, the sum of - - - - - \$200,000 00
 From delinquences about, - - - - - 40,000 00

Total, \$240,000 00

By "Statement No. 3," the valuation for each county for 1842 and 1843 is shown, and the increase or decrease in each, together with a comparison of the rates per acre of the lands for 1842 and 1843.

"Statement No. 4," is designed to show the improvements in each county for 1842 and 1843, with columns of increase or decrease in each; also, showing the average value per acre of improvements for 1842 and 1843. In a few counties the improvements are valued at less than in 1842. This must be principally owing to careless assessing, as it is not probable that, in any county, property is worth less in 1843 than it was in 1842. The general increase is shown to be 667,124 dollars.

By a postponement of the settlement of the revenue of 1842 until May, 1843, no report of the revenue of 1842 has been heretofore presented. The amount of state tax, as appears by statement No. 5, assessed for 1842, is - - - - - \$272,717 51
 The amount of county tax is - - - - - 313,937 20
 The amount of road tax is - - - - - 2,770 90

Total for 1842, \$669,425 61
 To which is added as delinquent for 1841, - - - 69,894 42

Total, \$739,320 03

The amount of revenue received at the Treasury for 1842 is, - - - - - \$213,716 66
 The amount, paid through this office, of delinquent taxes of 1842, - - - - - 1,117 07
 The amount of delinquent taxes, paid through this office during 1843, on delinquent lists of 1841, - 15,683 34

Total, \$230,517 07

By an act of the last legislature, the sales of delinquent lands of 1841, were postponed from January, 1841, to January, 1844. This act has had the worst possible effect upon our collections. No single act could have so weakened, in the estimation of the public, the character and estimate set upon our new financial system. The forfeited list of 1842, embraces \$43,199 77 worth of property, notwithstanding the rate of taxation for state purposes in 1841, was double that of 1842. Should those acts arresting the sales of pro-

perty be repeated, there will be no fear of a tax sale on the part of the owner, and no confidence on the part of the purchaser. Buyers at tax sales will expect to purchase litigation, with a knowledge too, that the rule of construction on the part of courts almost invariably, under our previous tax laws, sets aside those sales. This fact was so well understood, that, under the old system of assessing and collecting revenue, hundreds suffered their lands to become forfeited as the easiest (if not the most honorable) means of paying, or rather avoiding the payment of their taxes.

All these evils grow out of a want of certainty in the law; and our laws can never be certain whilst our general assembly, from time to time, set aside their provisions to meet some real or supposed temporary emergency.

Our revenue laws should define the powers and duties of *courts*, as well as the rights of parties, in the premises. At present it entirely favors delinquency on the part of tax payers. It declares that the county auditor's deed shall be *prima facie* evidence of title; yet the courts invariably go behind the deed, and require the purchaser to establish, by competent testimony, that all the initiatory steps of assessment, levy, advertisement, sale, etc., have been taken within the strict letter of the law, and if any of these fail, the chain of title is broken and the sale set aside, because the law was set aside before it.

The embarrassed condition of the State at this time, would seem to require all her resources. Having upon her credit borrowed large sums for the improvement of the country, which if ever paid and her credit restored, must, in no small degree, depend upon the punctual payment of the taxes, it would seem just and equitable therefore that the law should be made to hold its most strict and perfect rule over all, correcting its errors, but turning not aside at the murmurings of hardship or severity. No State should oppress her citizens—yet it is lenity misapplied when the decisions of courts, having for their object virtually the destruction of the revenue laws, are not only sustained, but aided by legislative enactments. There are two classes of persons whose condition should be considered in this matter: those who pay taxes and those who do not. All partake of the blessings and protection of government, and the advantages of its expenditures for improvements; yet by the delinquency of a portion, the whole burden of the expense is thrown upon the remainder. The measures of "*relief*" to delinquents, aided by the decisions of the courts, operate as a bounty to the negligence and disobedience of the revenue laws; and in order that the negligent and disobedient may not be "*oppressed*," these acts of relief would oppress the good and punctual citizen with additional burdens for the support of the government. It does appear to me that if there is any oppression or hardship in the premises, it has been of the great mass who punctually pay their taxes rather than those who, through legislative intervention and technical rules of legal construction, evade the payment and embarrass the prompt collection of the revenues.

Examine, if you please, the duplicates, and it will be found that it is the hardy and industrious owners of small farms who pay their taxes promptly. The poorer class of property holders are the most punctual of tax payers. The reason is, their possessions, acquired as they have been by honest toil, are their whole means of life. They do not regard the law as their "*oppressor*," much less have they studied how laws for the collection of the revenue may be evaded, and thus by legal quibbles defy the power of the State. On the contrary I am confirmed by a careful examination of the delinquent lists of the two last years, that the great mass of delinquents are entirely of another class of property holders; and who, though they should not be oppressed, ought not on the other hand to be suffered to avail themselves of relief acts or mistaken lenity, to evade the provisions and penalties of the revenue laws. In connection with this subject allow me to say that the present penalty of 10 per cent. is too small. At the present rate large non-resident land holders especially prefer paying the 10 per cent. for the privilege of settling all their taxes at this office to paying within the proper time at the proper county treasury. The consequence will be that each year the delinquent lists will be swelled, and this office burdened with the duties of receiving taxes which should have been paid within the proper county.

I have prepared a statement (Statement No. 9) showing the rates of taxation in each county. By this it will be seen that under special acts, that neither the mode nor the amount of county and road taxes are equal throughout the State. To each county unquestionably under our laws belongs the right of affixing the *rate* of taxation necessary to meet its own wants. Yet from this it cannot be inferred that one *class* of property holders should be preferred to another either by the legislature or by a county board. It certainly is not within the power of the legislature to grant to a board doing county business the power of exempting from taxation, for a particular purpose, the improvements *on lands* for instance (compelling the owners of unimproved lands to pay the same amount of taxes as is paid on lands adjoining of equal quality, but having valuable improvements thereon;) and at the same time compel owners of town lots and improvements, or of personal property, to pay the same per cent. on the *whole* valuation of such property. This I regret is the practice under special enactments in several counties in the State. With its object I have nothing to do, nor indeed with its policy, so far as regards the welfare of those particular counties. I have spoken of this departure from the revenue laws of the State at large, for the sole purpose that the inquiry may be answered, if it merit an answer, whether the sales of lands for delinquent taxes, a part of which is thus *unequally* assessed, would not be invalid, and the State as well as the counties ultimately become largely the losers? Non-residents should be made to pay their taxes when equitably assessed, but they are most certainly protected from any system of taxation by which they will be required to pay *more* than residents.

The present revenue system is undoubtedly gaining favor with the public. The county officers with but few exceptions have shown themselves honest and capable. No defalcation as I am aware has as yet taken place, and but one of the treasurers neglected to make payment.

I cannot but hope that the laws of last session, reducing the fees of the auditors of several counties, will be repealed, and if the fees of either the auditors or treasurers are found upon the proper information to be too high, that there be a general reduction. Some of those officers, among the very best in the State too, have been compelled to resign, the small pittance allowed being insufficient for their support. Others have been induced to continue with the expectation that the approaching legislature will place them upon some general standing with others.

By reference to the books of this office it appears that there has been paid for the collection of state revenue of 1842 (\$229,517 51) being nearly 5 per cent., the sum of	-	-	-	\$11,344 00
The amount paid for collections of county and	-	-	-	
road taxes (\$350,065) being about 5 per cent.,	-	-	-	17,858 00
Total paid for collection of all revenue of 1842	-	-	-	<u>\$29,202 00</u>

Under the old system the collector was allowed 9 per cent. on state and 6 per cent. on county and road taxes.

The amount (\$229,517 51) of state revenue				
for 1842 at 9 per cent. is,	-	-	-	\$20,656 00
The 6 per cent. on county and road (350,065) is,	-	-	-	21,004 00
Total that would have been paid under old system				<u>\$41,660 00</u>

Showing a saving by the present one for the year 1842 of,	-	-	-	-	\$12,458 00
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Statement No. 5 exhibits the amount of state, county, and road taxes assessed for 1842, in each county.

Statement No. 6 is a tabular statement of the settlement with the respective county treasurers for the revenue of 1842.

Statement No. 7 exhibits the number of acres assessed in each county for the years 1842 and 1843—showing the increase and the decrease in each.

Statement No. 8 is designed to show the increase in the value of lands in the years 1842 and 1843, and the number of acres of increase or decrease in each.

Statement No. 9 shows the rate of taxation in each county in the State (except Spencer and Pulaski,) for 1843.

STATEMENT No. 1.

A Statement showing the valuation of taxable property in each county in the State for the year 1843; also, the items of taxable property as reported by the County Auditors; to which is added the number of polls taxable in each county for 1843.

County.	No of acres assessed.	Value of land and improvements.	Value of improvements.	Value of town lots and improvements.	Value of corporation stock.	Value of all personal property.	Total value of all taxes.	No. of polls.
1 Allen,	321,042	\$382,147	\$138,288	\$375,017	.....	\$114,490	\$1,509,942	1,390
2 Adams,	112,200	317,660	33,623	15,341	.....	13,937	385,561	517
3 Bartholomew,	173,523	1,054,534	331,012	97,096	.....	231,616	1,714,258	1,713
4 Boone,	246,918	749,851	244,252	65,997	.....	90,930	1,151,030	1,382
5 Brown,	23,709	54,077	43,707	3,183	.....	36,699	137,666	388
6 Blackford,	87,764	245,495	2,088	.....	.....	12,446	260,029	295
7 Benton,	13,541	41,572	14,229	.....	.....	12,536	68,337	87
8 Clark,	187,245	693,418	172,095	353,195	.....	242,372	1,461,080	2,089
9 Clay,	105,483	368,477	107,224	21,969	.....	135,512	633,182	875
10 Crawford,	61,818	147,995	55,822	37,212	.....	49,615	290,644	630
11 Carroll,	232,475	603,314	207,600	84,029	.....	242,634	1,137,577	1,481
12 Cass,	162,093	432,751	138,882	180,779	.....	155,476	907,888	1,058
13 Clinton,	199,719	663,210	247,796	70,916	.....	102,972	1,084,894	1,237
14 Dearborn,	no return	2,116,275	477,015	628,559	.....	439,000	3,660,849	3,112
15 Decatur,	183,985	765,193	479,650	137,756	.....	316,279	1,698,878	1,786
16 Davies,	135,425	317,821	239,431	67,916	.....	218,568	843,736	1,259
17 Dubois,	52,024	121,132	74,761	22,570	.....	62,944	281,407	759

18 Delaware,	259,898	961,653	232,069	94,956	.....	77,256	1,365,934	1,567
19 DeKalb,	170,957	471,584	15,897	11,792	.....	4,343	503,616	556
20 Elkhart,	266,272	824,310	161,774	96,784	.....	97,934	1,180,802	1,334
21 Fayette,	134,049	1,320,160	488,090	155,705	.....	250,123	2,214,078	1,468
22 Floyd,	81,519	534,272	86,305	720,130	56,500	270,656	1,667,863	1,328
23 Franklin,	223,725	1,006,156	781,317	190,996	14,835	346,380	2,339,684	2,132
24 Fountain,	239,604	1,071,029	207,525	147,280	.....	311,210	1,737,044	2,613
25 Fulton,	122,773	257,273	36,595	12,377	.....	12,195	318,440	500
26 Gibson,	191,315	649,968	329,928	123,642	.....	251,450	1,354,288	1,560
27 Green,	117,402	367,343	124,745	27,840	.....	119,534	639,462	1,308
28 Grant,	154,982	482,298	102,439	54,923	2,250	149,992	791,902	1,012
29 Hamilton,	287,583	1,086,612	294,403	65,850	.....	238,328	1,685,193	1,613
30 Harrison,	232,031	616,606	258,698	67,667	.....	157,856	1,100,827	2,123
31 Hendricks,	233,021	946,126	534,881	207,148	.....	235,626	1,823,781	1,722
32 Henry,	238,177	1,188,841	765,707	145,923	.....	280,546	2,381,017	2,084
33 Hancock,	205,561	548,236	252,382	51,813	.....	83,169	935,600	1,250
34 Huntington,	198,392	631,488	68,287	27,773	.....	77,961	805,509	515
35 Jackson,	186,191	536,567	106,536	35,372	.....	133,148	811,623	1,413
36 Jefferson,	189,924	994,595	619,391	1,267,313	25,550	463,437	3,375,286	2,508
37 Jennings,	141,945	426,781	273,089	21,280	.....	100,300	881,450	1,382
38 Johnson,	189,054	798,257	431,352	57,143	2,400	208,809	1,497,961	1,536
39 Jay,	162,637	351,237	78,640	31,333	.....	27,435	488,645	685
40 Jasper,	990	2,647	440	1,720	.....	22,666	27,473	257
41 Knox,	214,645	761,002	254,265	448,077	58,044	330,916	1,852,304	1,644
42 Kosciusko,	251,251	554,934	108,911	34,420	.....	142,359	840,624	946
43 Lawrence,	205,829	691,102	464,484	110,986	.....	231,176	1,497,748	1,724
44 Lagrange,	217,391	369,538	91,202	27,633	.....	37,037	525,410	672
45 Laporte,	241,156	734,810	285,351	225,131	1,350	165,635	1,412,277	1,500
46 Lake,	11,702	18,046	1,575	1,865	.....	24,880	46,366	348

68	Scott,	85,432	169,959	181,797	23,112	.....	79,309	454,177	769
69	Shelby,	252,078	971,630	520,027	73,884	.....	230,380	1,795,921	2,054
70	Spencer,	.....	.....	.....	.....	.....	.....	.....	.....
71	Sullivan,	136,166	274,200	186,655	37,158	.....	143,088	641,101	1,323
72	Switzerland,	125,784	516,503	272,528	110,968	.....	169,902	1,069,901	1,350
73	St. Joseph,	219,883	693,781	122,130	327,577	9,800	159,098	1,312,386	1,354
74	Steuben,	163,960	314,137	31,377	6,454	.....	9,572	361,540	570
75	Tipecanoe,	298,981	1,488,301	393,566	460,482	.....	313,776	2,556,125	2,594
76	Union,	102,600	686,905	180,897	35,323	1,050	181,701	1,086,876	1,078
77	Vanderburgh,	119,834	540,372	136,136	507,873	1,570	261,963	1,447,914	1,193
78	Vermillion,	145,805	499,948	241,991	99,665	.....	306,208	1,147,812	1,441
79	Vigo,	196,730	1,161,580	316,605	653,908	.....	358,177	2,490,270	1,859
80	Warrick,	112,038	335,904	121,283	43,891	.....	100,419	601,497	1,055
81	Washington,	241,313	805,651	553,681	179,747	.....	437,539	1,976,618	2,191
82	Wayne,	264,803	1,679,286	1,212,195	620,942	.....	605,963	4,118,386	3,266
83	Warren,	174,327	570,940	213,545	58,122	.....	200,118	982,725	987
84	White,	86,509	279,197	.....	12,756	.....	31,704	323,657	361
85	Wabash,	207,731	715,737	86,084	63,185	.....	86,191	951,197	956
86	Wells,	131,215	396,283	20,212	17,923	.....	44,638	479,056	437
87	Whitley,	169,738	460,308	18,477	13,954	.....	6,182	498,921	349
		14,674,599	54,737,443	21,396,801	12,399,630	174,174	15,001,805	103,709,853	121,919

STATEMENT

A statement of the total valuation of taxable property and number of County, Road, Township, and School Tax assessed in each

	County.	No. of polls.	Total value of taxables.	State tax.	County tax.
			Dollars.	Dollars.	Dollars.
1	Allen,	1,390	1,509,942	3,743 03	5,038 17
2	Adams,	517	385,561	1,037 37	2,024 09
3	Bartholomew,	1,713	1,714,258	4,319 30	6,427 47
4	Boone,	1,382	1,151,030	3,015 55	2,992 98
5	Brown,	388	137,666	472 07	566 32
6	Blackford,	295	260,029	675 11	1,808 58
7	Benton,	87	68,337	182 96	455 59
8	Clark,	2,089	1,461,060	3,995 89	5,427 75
9	Clay,	875	633,181	1,712 18	2,984 93
10	Crawford,	630	290,644	902 07	1,199 11
11	Carroll,	1,481	1,137,577	3,039 52	3,585 76
12	Cass,	1,058	907,888	2,361 06	4,159 20
13	Clinton,	1,237	1,084,894	2,809 98	2,028 86
14	Dearborn,	3,112	3,660,849	8,949 41	5,217 95
15	Decatur,	1,786	1,698,878	4,255 58	4,255 58
16	Daviess,	1,259	843,736	2,328 55	3,154 79
17	Dubois,	759	281,407	998 57	1,884 60
18	Delaware,	1,567	1,365,934	3,541 64	6,229 18
19	DeKalb,	556	503,616	1,298 83	3,423 81
20	Elkhart,	1,334	1,180,802	3,029 50	2,675 56
21	Fayette,	1,468	2,214,078	5,209 03	3,369 37
22	Floyd,	1,328	1,668,863	4,036 48	4,837 68
23	Franklin,	2,132	2,339,684	5,792 13	4,809 49
24	Fountain,	2,613	1,737,044	4,815 31	3,912 10
25	Fulton,	500	318,440	894 54	1,523 75
26	Gibson,	1,560	1,354,288	3,515 69	5,622 82
27	Green,	1,308	639,462	1,932 91	2,898 37
28	Grant,	1,012	791,902	2,104 72	2,190 14
29	Hamilton,	1,613	1,685,193	4,211 66	2,495 16
30	Harrison,	2,123	1,100,827	3,286 53	1,162 95
31	Hendricks,	1,722	1,823,781	4,544 80	2,320 00
32	Henry,	2,084	2,381,017	5,858 86	3,433 82
33	Hancock,	1,250	935,600	2,514 94	2,964 00
34	Huntington,	515	805,509	1,867 53	3,073 38
35	Jackson,	1,413	816,623	2,414 23	4,036 58
36	Jefferson,	2,508	3,375,286	8,072 04	6,702 49
37	Jennings,	1,382	881,450	2,471 52	2,894 62

NUMBER 2.

taxable polls in each county, for 1843; also the amount of State, county in 1843, to which is added the delinquencies of 1842.

<i>Road tax.</i>	<i>School tax.</i>	<i>Township tax.</i>	<i>Total of taxes for 1843.</i>	<i>Delinquents for 1842.</i>		
<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>		
4,575 05	120 51	174 55	13,651 31	7,540 29		1
1,530 00	59 19	4,650 65	567 05		2
.....	10,746 77	1,864 31		3
1,151 00	7,159 53	1,532 21		4
.....	1,038 39	232 00		5
1,016 30	3,499 99	287 39		6
68 11	706 66	82 25		7
616 34	10,039 98	.....		8
924 56	5,621 67	743 16		9
.....	2,101 18	.....		10
1,412 39	8,037 67	423 32		11
1,754 68	8,274 94	1,853 03		12
1,356 12	6,194 96	529 74		13
3,660 03	799 64	18,627 03	495 85		14
70 35	8,581 51	1,432 77		15
95 17	5,578 51	2,179 50		16
70 33	2,953 50	233 48		17
1,622 37	11,393 19	3,086 25		18
2,165 19	134 10	7,021 93	1,551 44		19
3,652 24	267 53	9,624 83	1,055 66		20
1,107 70	9,686 10	115 52		21
802 97	9,677 13	862 60		22
95 63	10,697 25	208 05		23
1,737 04	10,464 45	1,021 65		24
1,552 71	3,971 00	976 80		25
.....	9,138 42	121 10		26
639 46	5,470 74	2,315 96		27
818 69	5,113 55	840 95		28
3,697 88	10,404 70	1,541 10		29
.....	5,449 48	691 59		30
911 87	7,776 67	1,795 61		31
2,275 06	11,567 74	1,187 69		32
467 80	5,946 74	866 56		33
2,517 75	7,458 66	2,327 49		34
412 55	6,863 36	1,013 22		35
907 85	15,682 38	1,346 11		36
559 89	5,926 03	1,403 56		37

STATEMENT No. 2,

	<i>County.</i>	<i>No. of polls.</i>	<i>Total value of taxables.</i>	<i>State tax.</i>	<i>County tax.</i>
			<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
38	Johnson,	1,536	1,497,961	3,807 16	2,279 29
39	Jay,	635	488,645	1,417 40	1,599 87
40	Jasper,	257	27,473	190 09	611 83
41	Knox,	1,644	1,852,304	4,563 80	4,528 87
42	Kosciusko,	946	840,624	2,162 27	3,475 54
43	Lawrence,	1,724	1,497,748	3,886 27	5,470 51
44	Lagrange,	672	525,410	1,397 87	3,540 82
45	Laporte,	1,500	1,412,277	3,574 55	4,280 69
46	Lake,	348	46,366	273 65	1,032 97
47	Madison,	1,222	1,259,385	3,131 76	3,131 76
48	Marion,	2,821	3,818,372	9,123 51	7,072 05
49	Martin,	548	292,708	865 28	1,718 90
50	Monroe,	1,336	1,363,573	3,295 69	3,691 04
51	Montgomery,	2,257	2,877,871	6,949 87	5,449 82
52	Morgan,	1,578	1,487,471	3,718 80	2,916 74
53	Miami,	836	610,224	1,646 16	2,674 92
54	Marshall,	433	356,390	929 28	1,642 06
55	Noble,	611	558,386	1,433 43	3,107 96
56	Orange,	1,440	1,033,826	2,798 05	2,263 18
57	Owen,	1,309	679,490	2,027 05	2,340 71
58	Parke,	1,880	1,710,317	4,192 82	6,240 95
59	Perry,	733	409,475	1,193 29	1,962 10
60	Pike,	777	438,307	1,273 81	1,703 42
61	Posey,	1,645	1,459,533	3,734 80	4,146 00
62	Putnam,	2,227	1,928,887	5,009 81	3,524 61
63	Porter,	500	446,486	1,152 55	2,484 00
64	Pulaski,	.....	.....	.....	.....
65	Randolph,	1,520	974,742	2,728 97	3,684 20
66	Ripley,	1,607	1,130,557	3,067 02	3,056 97
67	Rush,	2,294	3,149,588	7,482 41	2,715 15
68	Scott,	769	454,177	1,301 96	2,393 44
69	Shelby,	2,054	1,795,921	4,654 65	4,618 80
70	Spencer,	.....	.....	.....	.....
71	Sullivan,	1,323	641,101	2,071 80	2,264 24
72	Switzerland,	1,350	1,069,901	2,834 13	3,880 69
73	St. Joseph,	1,354	1,312,386	3,327 70	3,744 60
74	Steuben,	570	361,540	1,013 33	2,327 16
75	Tippecanoe,	2,594	2,656,125	6,665 49	11,251 89
76	Union,	1,078	1,085,876	2,732 46	2,348 79
77	Vanderburgh,	1,193	1,447,914	3,624 68	11,286 05

CONTINUED.

<i>Road tax.</i>	<i>School tax.</i>	<i>Township tax.</i>	<i>Total of taxes for 1843.</i>	<i>Delinquents for 1842.</i>	
<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
745 01	6,831 46	75 52	38
2,091 60	5,108 87	858 68	39
27 54	829 46	481 44	40
927 66	10,020 33	3,171 89	41
3,125 00	62 13	8,824 94	1,656 11	42
.....	9,356 78	1,036 86	43
2,756 30	7,694 99	1,657 99	44
1,412 38	9,267 62	1,385 15	45
86 79	1,393 41	200 21	46
152 23	7,415 75	2,587 04	47
784 92	16,980 48	1,913 86	48
.....	2,584 18	885 33	49
.....	6,986 73	1,331 45	50
1,369 12	13,768 81	1,167 72	51
816 51	7,452 05	1,777 34	52
1,557 70	5,878 78	345 95	53
712 78	3,284 12	1,856 62	54
2,834 17	8 50	93 16	7,477 22	.....	no ret'n 55
.....	5,061 23	519 98	56
.....	4,367 73	.....	no ret'n 57
.....	10,433 77	1,630 96	58
.....	1,155 39	120 92	59
.....	2,977 23	617 70	60
.....	7,880 80	902 24	61
1,671 34	10,205 76	1,403 23	62
363 28	3,999 83	1,169 19	63
.....	64
1,548 15	7,961 32	3,170 70	65
1,124 25	6,248 24	860 07	66
3,135 30	13,332 86	784 83	67
908 34	4,603 74	637 08	68
1,795 87	11,069 32	761 28	69
.....	70
320 31	4,656 35	1,055 18	71
1,241 70	7,956 52	370 78	72
1,312 30	3,384 60	937 01	73
2,057 15	5,397 64	1,476 20	74
2,664 68	20,582 06	1,800 41	75
1,085 88	6,167 13	52 51	76
440 12	15,350 85	781 45	77

STATEMENT No. 2

	<i>County.</i>	<i>No. of polls.</i>	<i>Total value of taxables.</i>	<i>State tax.</i>	<i>County tax.</i>
			<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
78	Vermillion,	1,441	1,147,812	3,045 98	3,016 14
79	Vigo,	1,859	2,490,270	5,959 76	4,736 85
80	Warrick,	1,055	601,497	1,740 45	1,728 45
81	Washington,	2,191	1,976,618	5,088 68	3,072 31
82	Wayne,	3,266	4,118,386	9,952 74	6,841 46
83	Warren,	987	982,725	2,478 57	2,509 33
84	White,	361	323,657	834 58	989 06
85	Wabash,	956	951,197	2,407 04	2,861 04
86	Wells,	437	479,056	1,186 18	1,825 18
87	Whitley,	349	498,921	1,182 32	2,577 58
		121,919	103,709,853	265,340 89	291,406 99

CONTINUED.

<i>Road tax.</i>	<i>School tax.</i>	<i>Township tax.</i>	<i>Total of taxes for 1843.</i>	<i>Delinquents for 1842.</i>	
<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	
575 56	6,637 68	946 44	78
796 38	11,492 99	349 53	79
.....	3,468 90	352 68	80
988 40	9,149 37	1,270 98	81
1,713 24	18,507 44	736 22	82
1,228 43	6,216 33	394 12	83
323 85	2,147 49	302 51	84
2,855 27	8,123 35	900 34	85
1,657 03	4,668 39	1,011 04	86
2,142 65	90 28	5,992 83	1,270 53	87
95,594 27	129 01	1,680 58	654,151 74	87,429 45	

A Statement showing the valuation of taxable property in each County in the State for 1842 and 1843; and showing the increase and decrease in the valuation, with the average price per acre of lands alone in 1842 and 1843.

No.	County.	Valuation for 1842.		Valuation for 1843.		Increase.		Decrease.		Average price per acre of lands in 1842.		Average price per acre of lands in 1843.	
		Dollars.		Dollars.		Dollars.		Dollars.		Dollars.		Dollars.	
1	Allen,	1,662,506		1,509,942		.....		152,564		2 46		2 75	
2	Adams,	307,522		385,561		78,039		.....		3 58		2 83	
3	Bartholomew,	1,687,871		1,714,258		26,387		.....		6 17		6 07	
4	Benton,	67,758		68,337		579		.....		3 78		3 80	
5	Boone,	1,228,140		1,151,030		.....		77,110		3 04		3 03	
6	Brown,	142,682		137,666		.....		5,016		2 21		2 28	
7	Blackford,	210,285		260,029		49,744		.....		3 03		2 79	
8	Clark,	1,566,241		1,461,080		.....		105,161		3 64		3 17	
9	Clay,	580,174		633,182		53,008		.....		3 70		3 49	
10	Crawford,	355,659		290,644		.....		65,015		2 65		2 39	
11	Carroll,	1,164,942		1,134,577		.....		27,365		2 62		2 59	
12	Cass,	899,735		907,888		8,153		.....		2 80		2 67	
13	Clinton,	1,159,162		1,084,894		.....		74,268		3 39		3 33	
14	Dearborn,	4,029,062		3,660,849		.....		378,213		9 07		.....
15	Decatur,	1,694,165		1,698,878		4,713		.....		4 92		4 10	
16	Daviess,	797,725		843,736		46,011		.....		2 51		2 35	
17	Dubois,	306,215		281,407		.....		24,808		3 00		2 40	

18	Delaware,	1,586,341	1,365,934	.....	220,407	3 40	3 70	18
19	DeKalb,	464,701	503,616	38,915	.....	2 76	2 08	19
20	Elkhart,	1,241,992	1,180,802	.....	61,190	3 09	3 09	20
21	Fayette,	2,459,057	2,214,076	.....	214,979	9 76	9 84	21
22	Floyd,	2,012,236	1,667,863	.....	344,373	7 26	6 57	22
23	Franklin,	2,342,935	2,339,684	.....	3,251	5 05	4 40	23
24	Fountain,	1,644,016	1,737,044	93,028	.....	4 52	4 46	24
25	Fulton,	320,022	318,440	.....	1,582	2 10	2 09	25
26	Gibson,	1,486,939	1,354,288	.....	132,651	3 51	3 40	26
27	Greene,	.....	639,462	.....	.....	.....	3 12	27
28	Grant,	741,180	791,902	50,722	.....	4 63	3 11	28
29	Hamilton,	1,640,308	1,685,193	44,385	.....	3 80	3 78	29
30	Harrison,	1,192,227	1,100,927	.....	91,400	2 66	2 23	30
31	Hendricks,	1,797,408	1,823,781	26,373	.....	4 00	4 06	31
32	Henry,	2,519,364	2,381,017	.....	138,347	5 00	4 95	32
33	Hancock,	1,044,416	935,600	.....	103,816	2 81	2 67	33
34	Huntington,	826,795	805,509	.....	21,286	3 00	3 18	34
35	Jackson,	903,813	811,623	.....	92,190	3 70	2 88	35
36	Jefferson,	3,865,078	3,375,286	.....	489,792	4 82	5 24	36
37	Jennings,	874,704	881,450	6,746	.....	3 31	3 00	37
38	Johnson,	1,489,858	1,497,961	8,103	.....	4 12	4 22	38
39	Jay,	389,077	488,645	99,568	.....	2 64	2 60	39
40	Jasper,	38,557	27,473	.....	11,084	3 45	2 67	40
41	Knox,	1,942,355	1,852,304	.....	90,051	3 73	3 55	41
42	Kosciusko,	760,774	840,624	79,850	.....	2 47	2 21	42
43	Lawrence,	1,717,916	1,497,748	.....	220,168	3 54	3 36	43
44	Lagrange,	605,430	525,410	.....	80,020	2 28	1 70	44
45	Laporte,	1,519,414	1,412,279	.....	107,137	3 07	3 05	45
46	Lake,	61,359	46,366	.....	14,993	1 57	83	46

County.	Total valuation for 1842.		Total valuation for 1843.		Increase.		Decrease.		Average price per acre of lands in 1842.		Average price per acre of lands in 1843.	
	Dollars.		Dollars.		Dollars.		Dollars.		Dollars.		Dollars.	
47 Madison,	1,368,112		1,259,405		..	.....	108,707		3 56		3 47	47
48 Marion,	4,225,882		3,818,372		.....	.....	407,510		7 03		7 33	48
49 Martin,	288,015		292,708		4,693	.....	.....		3 01		2 81	49
50 Monroe,	1,332,988		1,363,573		30,585	.....	.....		3 02		3 31	50
51 Montgomery,	2,877,408		2,677,871		463	.....	.....		4 03		4 30	51
52 Morgan,	1,493,680		1,487,471		.....	.....	6,209		4 00		4 14	52
53 Miami,	350,565		610,224		259,659	.....	.....		1 80		3 34	53
54 Marshall,	574,911		356,390		.....	.....	218,521		3 37		1 83	54
55 Noble,	530,996		558,386		27,390	.....	.....		1 09		1 93	55
56 Orange,	1,183,923		1,033,026		.....	.....	150,097		3 17		3 11	56
57 Owen,	812,739		679,490		.....	.....	133,249		3 00		2 57	57
58 Parke,	1,904,388		1,710,317		.....	.....	194,071		3 47		3 25	58
59 Perry,	467,782		409,475		.....	.....	58,307		6 06		4 10	59
60 Pike,	497,772		438,307		.....	.....	59,465		2 03		2 34	60
61 Posey,	1,462,672		1,459,533		.....	.....	3,139		3 00		3 45	61
62 Putnam,	2,132,790		1,928,887		.....	.....	203,903		4 02		4 10	62
63 Porter,	447,271		446,486		.....	.....	785		2 21		2 27	63
64 Pulaski,	32,084		.....		.....	.....	.....		6 53		.....	64
65 Randolph,	837,637		974,742		37,105	.....	.....		3 05		2 39	65
66 Ripley,	1,228,313		1,130,557		.....	.....	97,756		2 76		2 76	66

67	Rush,	3,171,644	3,149,588	.....	22,056	5 22	5 28	67
68	Scott,	506,582	454,177	.....	52,405	2 07	1 98	68
69	Shelby,	1,983,868	1,795,921	.....	187,947	3 87	3 85	69
70	Spencer,	665,196	.....	.....	.....	3 50	.....	70
71	Sullivan,	716,132	641,101	.....	76,031	2 18	2 01	71
72	Switzerland,	1,140,867	1,059,901	.....	70,966	4 02	4 10	72
73	St. Joseph,	1,420,996	1,312,386	.....	108,610	3 15	3 16	73
74	Steuben,	354,922	361,540	6,618	.....	2 00	1 91	74
75	Tippecanoe,	3,025,845	2,656,125	.....	369,720	5 02	4 98	75
76	Union,	1,158,283	1,085,876	.....	72,407	6 66	6 69	76
77	Vanderburgh,	1,452,114	1,447,914	.....	4,200	4 44	4 76	77
78	Vermillion,	1,200,567	1,147,812	.....	52,755	3 46	3 43	78
79	Vigo,	2,643,533	2,490,270	.....	153,263	6 00	5 90	79
80	Warrick,	625,528	601,497	.....	24,031	3 26	2 99	80
81	Washington,	2,127,696	1,976,618	.....	151,078	3 40	3 34	81
82	Wayne,	4,334,081	4,118,386	.....	215,695	6 47	6 57	82
83	Warren,	969,356	982,725	13,369	.....	2 92	2 94	83
84	White,	355,021	323,657	.....	31,374	2 67	3 19	84
85	Wabash,	1,014,772	951,197	.....	63,575	3 83	3 45	85
86	Wells,	445,930	479,056	33,776	.....	3 79	3 02	86
87	Whitley,	482,773	498,921	16,148	.....	2 74	2 71	87
		109,173,610	103,709,853	1,144,130	6,550,069			

No. 4.

A Statement showing the valuation of improvements in 1842 and 1843, and the increase or decrease in each county in those years; also, the average value of improvements on each acre in 1842 and 1843; also, the average value per acre of lands and improvements in 1842 and 1843.

No.	County.	Dollars									
		Value of im- provements, 1842.	Value of im- provements, 1843.	Increase.	Decrease.	Av'ge value of impro'mts per acre, 1842.	Av'ge value of impro'mts per acre, 1843.	Av'ge value of lands and im- pro'mts, 1842.	Av'ge value of lands and im- pro'mts, 1843.		
1	Allen,	193,890	138,288	.....	55,602	0 63	43	3 09	3 17	
2	Adams,	25,458	33,623	8,165	.....	42	29	4 00	3 13	
3	Bartholomew,	336,908	331,012	.....	5,896	2 09	1 90	8 26	7 96	
4	Benton,	13,103	14,229	1,126	.....	1 32	1 04	5 10	4 12	
5	Boone,	235,257	244,252	8,995	.....	1 00	98	4 04	4 02	
6	Brown,	38,575	43,707	5,132	.....	2 63	1 84	4 83	4 12	
7	Blackford,	24,180	2,088	.....	22,092	51	02	3 54	2 82	
8	Clark,	173,505	172,095	.....	1,410	89	92	4 53	4 67	
9	Clay,	96,338	107,224	10,886	.....	1 12	1 01	4 82	4 59	
10	Crawford,	56,141	55,822	.....	319	1 02	90	3 67	3 29	
11	Carroll,	197,013	207,600	10,587	.....	86	89	3 48	3 47	
12	Cass,	134,310	138,882	4,572	.....	90	85	3 70	3 52	
13	Clinton,	232,662	247,796	15,134	.....	1 23	1 74	4 62	4 56	
14	Dearborn,	465,032	477,015	11,983	.....	2 00	.....	11 07	.....	
15	Decatur,	482,350	479,650	.....	2,700	3 42	2 59	8 34	6 76	

16	Davies,	218,882	239,431	20,549	.....	1 97	1 76	4 48	4 11
17	Dubois,	38,739	74,761	36,022	.....	1 00	1 05	4 00	3 76
18	Delaware,	225,197	232,069	6,872	.....	80	89	4 20	4 59
19	DeKalb,	10,662	15,897	5,235	.....	07	09	2 83	2 85
20	Elkhart,	157,829	161,774	3,945	.....	61	60	3 70	3 70
21	Fayette,	495,370	488,090	.....	7,280	3 67	3 64	13 43	13 48
22	Floyd,	100,925	86,305	.....	14,620	1 30	1 05	8 56	6 55
23	Franklin,	773,791	781,317	7,526	.....	4 22	3 41	9 27	7 77
24	Fountain,	196,156	207,525	11,369	.....	85	86	5 37	5 33
25	Fulton,	32,608	36,595	3,987	.....	31	29	2 41	2 39
26	Gibson,	303,833	329,228	25,395	.....	1 75	1 72	5 26	5 12
27	Green,	.....	124,745	.....	.....	.....	.....	.....	.....
28	Grant,	95,678	102,439	6,761	.....	64	66	5 27	3 76
29	Hamilton,	283,477	294,403	10,926	.....	1 04	1 02	4 84	4 80
30	Harrison,	255,827	258,698	2,871	.....	1 12	1 11	3 78	3 77
31	Hendricks,	530,821	534,881	4,060	.....	2 22	2 29	6 22	6 35
32	Henry,	750,957	765,707	14,750	.....	3 18	3 21	8 18	8 20
33	Hancock,	251,096	252,382	1,286	.....	1 32	1 22	4 13	3 89
34	Huntington,	55,889	68,287	12,398	.....	30	34	3 30	3 27
35	Jackson,	108,499	106,536	.....	1,963	77	57	4 47	3 45
36	Jefferson,	615,658	619,391	3,733	.....	3 02	3 26	7 84	8 18
37	Jennings,	263,629	273,089	9,460	.....	2 30	1 92	5 61	4 92
38	Johnson,	428,214	431,352	3,138	.....	2 30	2 29	6 42	6 50
39	Jay,	50,080	78,640	28,560	.....	60	48	3 24	2 64
40	Jasper,	758	440	.....	318	80	44	4 25	3 11
41	Knox,	252,347	254,265	1,918	.....	1 27	1 18	5 00	4 73
42	Kosciusko,	105,542	108,911	2,369	.....	50	43	2 97	2 22
43	Lawrence,	467,888	464,484	.....	3,404	2 42	2 25	5 96	5 61
44	Lagrange,	.....	91,202	.....	.....	.....	.....	.....	.....

No. 4—Continued.

No.	County.	Value of im- provements, 1842.	Value of im- provements, 1843.	Increase.	Decrease.	Dollars.			
						Average value of improvements per acre, 1842.	Average value of improvements per acre, 1843.	Average value of lands and im- provements, 1842.	Average value of lands and im- provements, 1843.
45	Laporte,	277,960	285,351	7,391	.....	1 18	1 31	4 25	4 23
46	Lake,	1,075	1,575	500	.....	09	13	1 66	1 67
47	Madison,	192,601	210,203	17,602	.....	79	84	4 35	3 52
48	Marion,	600,534	608,547	8,013	.....	2 04	2 47	9 07	5 74
49	Martin,	71,039	79,310	8,271	.....	2 00	1 82	5 01	4 63
50	Monroe,	377,801	406,098	28,297	.....	2 07	2 79	5 09	6 10
51	Montgomery,	766,733	781,468	14,735	.....	2 04	2 49	6 07	6 79
52	Morgan,	321,147	353,070	31,923	.....	1 70	1 84	5 70	5 98
53	Miami,	45,183	51,799	6,616	.....	43	46	3 80	3 80
54	Marshall,	14,100	16,090	1,990	.....	10	10	1 90	1 92
55	Noble,	40,372	42,869	2,497	.....	19	10	1 28	2 14
56	Orange,	229,172	237,496	8,324	.....	1 40	1 41	4 57	4 52
57	Owen,	186,839	190,904	4,065	.....	1 06	1 47	4 06	4 04
58	Parke,	545,119	636,357	91,238	.....	2 44	2 64	5 91	5 90
59	Perry,	51,982	53,277	1,295	.....	1 00	88	7 06	4 99
60	Pike,	153,336	155,155	1,819	.....	2 03	2 17	4 06	4 51
61	Posey,	270,715	266,297	.....	4,418	1 80	1 31	4 80	4 27
62	Putnam,	447,563	451,469	3,906	.....	2 00	1 70	6 02	5 83
63	Porter,	49,604	50,506	902	.....	38	37	2 59	2 65

No. 5.

A STATEMENT of the amount of State, County, and Road Taxes assessed for 1842, to which are added the delinquent Taxes of 1841, as per certificates of assessment of county auditors.

No.	Counties.	State Tax, 1842.	County Tax, 1842.	Road Tax, 1842.	Total of Taxes for 1842.	Delinquent Taxes for 1841.	Total of Taxes, in- cluding de- linquents.
		Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1	Allen,	- - -	- - -	- - -	- - -	- - -	- - -
2	Adams,	855 28	1,781 07	485 12	3,121 47	133 20	3,254 67
3	Bartholomew,	4,220 70	4,620 43	854 73	9,695 86	885 86	10,581 72
4	Benton,	178 53	450 31	67 55	696 39	35 39	731 78
5	Boone,	3,149 61	3,767 39	617 77	7,534 77	2,093 91	9,628 68
6	Brown,	472 46	637 45	- - -	1,109 92	90 88	1,200 80
7	Blackford,	596 17	1,731 68	146 56	2,474 41	170 83	2,645 24
8	Clark,	5,047 26	4,556 32	812 25	10,415 83	- - -	10,415 83
9	Clay,	1,594 32	2,776 44	- - -	4,370 76	370 96	4,741 72
10	Crawford,	1,057 09	1,944 38	328 26	3,329 72	151 25	3,480 97
11	Carroll,	3,062 23	3,645 00	1,417 08	8,124 31	761 30	8,885 61
12	Cass,	2,250 12	4,948 94	899 71	8,098 77	2,552 61	10,651 38
13	Clinton,	2,951 31	2,371 76	1,159 16	6,482 23	157 66	6,639 89
14	Dearborn,	9,581 55	4,387 43	6,319 29	20,288 27	1,524 58	21,812 85
15	Decatur,	4,425 97	4,778 28	27 22	9,231 47	897 74	10,129 21
16	Daviess,	2,228 49	4,269 87	37 86	6,536 22	1,318 37	7,854 59
17	Dubois,	- - -	- - -	- - -	- - -	- - -	- - -
18	Delaware,	3,979 25	7,401 11	1,705 66	13,086 02	2,645 13	15,731 15
19	De Kalb,	1,147 37	2,332 94	1,815 88	5,296 19	621 69	5,917 88
20	Elkhart,	3,126 30	4,389 83	1,880 53	9,396 66	1,242 74	10,639 40
21	Fayette,	5,628 02	4,274 58	1,226 06	11,128 66	310 78	11,439 44
22	Floyd,	4,791 96	4,791 96	989 68	10,573 60	1,600 41	12,174 01
23	Franklin,	5,822 94	3,777 02	60 84	9,660 80	336 13	9,996 93
24	Fountain,	4,084 09	3,258 33	1,650 92	8,993 34	1,224 74	10,218 08
25	Fulton,	887 53	1,712 21	2,170 83	4,770 57	385 71	5,156 28
26	Gibson,	3,726 70	4,838 55	- - -	8,565 25	75 32	8,640 57
27	Greene,	2,066 86	3,814 47	717 81	6,599 14	- - -	6,599 14
28	Grant,	1,926 65	2,553 26	756 62	5,236 53	905 95	6,142 48
29	Hamilton,	4,122 55	2,810 50	820 30	7,753 35	1,448 81	9,202 16
30	Harrison,	3,452 51	2,838 92	- - -	6,291 43	671 54	6,962 97
31	Hendricks,	4,402 53	2,591 72	905 12	7,899 37	2,945 71	10,845 08
32	Henry,	6,108 12	3,575 31	1,266 26	10,949 69	534 21	11,483 90
33	Hancock,	2,717 95	3,244 49	494 90	6,457 34	1,001 95	7,459 29
34	Huntington,	1,913 23	4,417 24	2,418 62	8,749 09	1,254 57	10,003 66
35	Jackson,	2,536 92	1,623 19	456 79	4,616 90	457 00	5,073 90
36	Jefferson,	8,854 91	6,363 07	1,142 86	16,360 84	764 12	17,124 96
37	Jennings,	2,408 70	2,827 66	331 86	5,568 22	647 26	6,215 48
38	Johnson,	3,740 55	2,241 27	745 56	6,727 38	142 07	6,869 45
39	Jay,	1,134 49	3,492 55	395 21	5,022 25	100 08	5,122 33
40	Jasper,	199 06	891 14	38 68	1,131 88	287 67	1,419 55
41	Knox,	4,739 05	4,824 73	973 87	10,537 65	3,161 24	13,698 89
42	Kosciusko,	1,951 22	3,473 94	2,714 28	8,139 44	463 81	8,603 25
43	Lawrence,	4,299 89	4,367 29	- - -	8,667 18	- - -	8,667 18
44	Lagrange,	1,576 54	6,554 71	2,670 16	10,808 41	271 89	11,073 30
45	Laporte,	3,799 74	8,405 12	1,535 12	13,739 98	998 55	14,738 53
46	Lake,	279 23	1,320 19	118 40	1,717 82	151 05	1,868 87
47	Madison,	3,473 06	3,473 06	1,363 41	8,309 53	2,150 25	10,459 78
48	Marion,	9,811 09	7,636 21	892 33	18,339 66	4,508 73	22,848 39
49	Martin,	878 36	2,055 29	196 71	3,130 36	460 51	3,590 87
50	Monroe,	3,331 47	3,996 97	- - -	7,328 44	1,733 22	9,061 66
51	Montgomery,	6,880 03	4,861 17	1,371 48	13,112 68	623 84	13,736 52
52	Morgan,	3,825 76	3,032 69	821 56	7,680 91	1,953 29	9,633 30
53	Marshall,	895 11	3,010 04	2,684 85	6,590 00	914 79	7,504 79
54	Miami,	1,568 54	2,443 45	292 99	4,304 98	- - -	4,304 98

No. 5—Continued.

	<i>Counties.</i>	<i>State Tax,</i> 1842.	<i>County Tax,</i> 1842.	<i>Road Tax,</i> 1842.	<i>Total of</i> <i>Taxes for</i> 1842.	<i>Delinquent</i> <i>Taxes for</i> 1841.	<i>Total of</i> <i>Taxes, in-</i> <i>cluding de-</i> <i>linquents.</i>
		<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
55	Noble,	1,351 68	5,165 80	2,668 23	9,185 71	319 65	9,505 36
56	Orange,	3,088 70	2,133 60	596 84	5,819 14	928 88	6,748 02
57	Owen,	2,240 03	3,196 30	409 36	5,845 69	1,043 75	6,889 44
58	Parke,	4,791 98	4,791 98	1,913 67	11,497 63	466 41	11,961 01
59	Perry,	1,284 30	1,948 44	237 95	3,470 69	- - -	3,470 69
60	Pike,	1,317 77	1,883 91	- - -	3,201 68	272 07	3,473 75
61	Posey,	3,751 58	7,089 82	408 67	11,250 07	659 18	11,909 25
62	Putnam,	5,525 51	4,187 11	- - -	9,712 62	903 14	10,615 76
63	Porter,	1,598 20	3,271 99	585 81	5,456 00	- - -	5,456 00
64	Pulaski,	148 88	614 45	- - -	763 33	61 16	824 49
65	Randolph,	2,603 82	6,229 11	178 41	9,011 34	2,141 38	11,152 72
66	Ripley,	3,286 05	3,286 05	1,236 09	7,808 19	363 84	8,172 03
67	Rush,	7,610 75	6,024 42	3,172 62	16,807 79	604 97	17,412 76
68	Scott,	1,368 64	2,771 54	759 85	4,900 03	589 03	5,489 06
69	Shelby,	4,976 33	2,884 44	38 48	7,899 25	190 80	8,090 05
70	Spencer,	1,835 36	2,420 32	332 56	4,588 24	680 17	5,268 41
71	Sullivan,	2,089 82	2,451 41	361 48	4,902 71	1,831 07	6,733 78
72	Switzerland,	3,063 20	3,315 36	654 79	7,033 35	373 24	7,406 59
73	St. Joseph,	3,479 01	4,892 99	1,413 80	9,785 80	876 98	10,662 78
74	Steuben,	951 69	3,877 99	1,942 42	6,772 10	199 48	6,971 58
75	Tippecanoe,	7,226 91	8,742 31	3,023 47	18,992 69	1,872 46	20,865 15
76	Union,	2,883 38	2,883 37	1,161 70	6,928 45	137 78	7,066 23
77	Vanderburgh,	3,404 95	7,512 64	702 75	11,620 34	861 68	12,482 02
78	Vermillion,	3,152 76	4,362 22	603 96	8,118 94	235 47	8,354 41
79	Vigo,	6,228 87	4,953 69	146 99	11,329 55	200 79	11,530 34
80	Warrick,	1,828 52	2,466 44	1 17	4,296 13	224 69	4,520 82
81	Washington,	5,349 14	4,278 56	- - -	9,627 70	756 52	10,384 22
82	Wayne,	10,407 85	8,336 12	2,173 85	20,917 82	2,015 11	22,932 93
83	Warren,	2,475 29	2,520 84	1,229 05	6,225 18	771 08	6,996 26
84	White,	886 49	1,421 73	357 47	2,665 69	113 71	2,779 40
85	Wabash,	2,505 69	3,020 84	2,585 89	8,112 42	1,177 38	9,289 80
86	Wells,	1,122 33	2,240 58	1,202 06	4,564 97	234 71	4,799 68
87	Whitley,	1,122 66	2,574 87	1,872 80	5,570 33	648 54	6,218 87
Totals, . . .		272,717 51	313,937 20	82,770 90	669,425 61	69,894 42	739,320 03

STATEMENT NO. 6.

Exhibiting the settlement with the respective County Treasurers, for the State Revenue of 1842.

No.	County.	Total State Revenue assessed for 1842.	Delinquent State Revenue, 1842.	Treasurer's fees, 1842.	Payments for printing.	Mileage to Treasurers	Net amount of State Revenue due for 1842.	Amount of State Revenue paid for 1842.	Balance due.	
		Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	
1	Adams, -	855 28	145 41	58 87	5 00	24 16	629 84	629 84	-	No return.
2	Allen, -	-	-	-	-	-	-	-	-	
3	Bartholomew, -	4,220 70	909 60	163 61	30 00	6 72	3,110 77	3,084 89	25 88	
4	Boone, -	3,149 61	715 40	132 82	16 97	4 16	2,290 26	2,290 26	-	227 74 overpayment. 6 36 overpayment.
5	Benton, -	178 53	17 82	12 85	84	16 00	131 02	131 02	-	
6	Blackford, -	596 17	128 08	37 90	-	16 00	414 19	414 19	-	
7	Brown, -	472 46	196 08	22 11	-	7 20	245 43	245 43	-	The treasurer's receipt has 97 35 over't., not been deposited in Aud'r's office.
8	Carroll, -	3,062 23	305 70	136 35	5 00	12 00	2,603 18	2,830 92	-	
9	Cass, -	2,250 12	570 55	90 70	19 13	11 20	1,558 54	1,564 90	-	
10	Clark, -	5,047 26	1,225 30	184 98	38 95	18 72	3,579 31	3,538 12	41 19	No return.
11	Clay, -	1,594 32	357 37	83 04	12 33	10 56	1,131 02	1,131 02	-	
12	Clinton, -	2,951 31	413 56	142 80	4 45	6 88	2,383 62	2,383 62	-	
13	Crawford, -	1,057 09	214 40	60 56	2 40	20 80	758 93	752 08	6 85	No return.
14	Daviess, -	2,228 49	555 23	93 83	1 67	-	1,577 76	-	1,577 76	
15	Dearborn, -	9,581 55	937 51	329 30	39 65	13 92	8,261 17	8,358 52	-	
16	Decatur, -	4,425 97	573 02	186 34	11 58	7 52	3,647 51	3,647 51	-	No return.
17	De Kalb, -	1,147 37	281 71	54 94	7 72	27 42	775 58	775 58	-	
18	Delaware, -	3,979 25	1,213 78	124 64	2 80	12 03	2,626 00	2,626 00	-	
19	Dubois, -	-	-	-	-	-	-	-	-	No return.
20	Elkhart, -	3,126 30	471 19	126 44	6 27	24 00	2,498 40	2,423 94	74 46	
21	Fayette, -	5,628 02	226 75	237 78	-	9 96	5,153 53	5,126 04	27 49	
22	Floyd, -	4,791 96	491 25	137 76	10 02	21 60	4,071 33	4,058 85	12 48	3 24
23	Fountain, -	4,084 09	619 85	210 94	-	12 00	3,241 30	3,241 30	-	
24	Franklin, -	5,822 94	375 62	232 71	-	11 20	5,183 41	5,183 41	-	
25	Fulton, -	887 53	185 09	45 84	-	15 20	641 40	638 16	-	95 42 overpayment.
26	Gibson, -	3,726 70	148 78	93 48	10 33	24 00	3,371 19	3,371 19	-	
27	Grant, -	1,926 65	325 87	93 48	5 75	12 00	1,489 55	1,489 55	-	
28	Greene, -	2,066 86	772 61	80 47	-	12 80	1,100 98	1,196 40	-	2,017 85
29	Hancock, -	2,717 95	563 10	122 28	11 52	3 20	2,017 85	2,017 85	-	

No. 6—Continued.

No.	County.	Total State Revenue assessed for 1842.		Delinquent State Revenue, 1842.		Treasurer's fees, 1842.		Payments for printing.		Mileage to Treasurers		Net amount of State Revenue due for 1842.		Amount of State Revenue paid for 1842.		Balance due.	
		Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
73	Sullivan,	2,089 82	544 15	95 21	2 00	25 60	1,422 86	1,424 86	-	-	-	2 00 overpayment.	-	-	-	-	-
74	Switzerland,	3,063 20	398 10	143 22	31 74	16 00	2,474 14	2,474 14	-	-	-	-	-	-	-	-	-
75	Tippacanoe,	7,226 91	1,305 05	231 77	-	10 88	5,679 21	5,675 52	-	-	-	-	-	-	-	-	-
76	Union,	2,883 38	112 54	139 78	1 77	11 20	2,618 09	2,618 09	-	-	-	-	-	-	-	-	-
77	Vanderburgh,	3,404 95	506 20	130 45	3 00	29 28	2,736 02	2,736 02	-	-	-	-	-	-	-	-	-
78	Vermillion,	3,152 76	486 79	139 50	5 10	14 40	2,506 97	2,506 97	-	-	-	-	-	-	-	-	-
79	Vigo,	6,228 87	411 01	256 10	44 84	11 20	5,505 72	5,505 72	-	-	-	-	-	-	-	-	-
80	Wabash,	2,505 69	364 00	106 87	2 27	16 00	2,016 55	2,016 55	-	-	-	-	-	-	-	-	-
81	Warren,	2,475 99	298 85	119 21	46 80	12 00	1,998 43	1,998 43	-	-	-	-	-	-	-	-	-
82	Warrick,	1,828 52	211 56	106 22	1 06	28 80	1,480 88	1,465 37	-	-	-	-	-	-	-	-	-
83	Washington,	5,349 14	663 27	232 34	26 82	16 00	4,410 71	4,410 61	-	-	-	-	-	-	-	-	-
84	Wayne,	10,407 85	909 20	358 20	15 63	10 08	9,114 74	9,114 74	-	-	-	-	-	-	-	-	-
85	Wells,	1,122 33	232 59	62 25	72	25 44	801 33	801 33	-	-	-	-	-	-	-	-	-
86	White,	886 49	100 95	57 02	2 95	15 20	710 37	710 37	-	-	-	-	-	-	-	-	-
87	Whitley,	1,122 66	228 19	55 28	40	25 12	813 67	813 67	-	-	-	-	-	-	-	-	-
Totals,		272,717 51	43,199 77	11,343 80	955 23	1,306 27	215,912 44	214,144 95	2,345 54	429 13							

No. 7.

A Statement of the number of acres of taxable lands in each county, in 1842 and 1843, and showing the increase and decrease.

No.	County.	Number of acres in 1842.	Number of acres in 1843.	Increase in acres.	Decrease in acres.
1	Allen,	305,205	321,042	15,837	.....
2	Adams,	59,374	112,200	52,826	.....
3	Bartholomew,	160,892	173,523	12,631	.....
4	Benton,	9,913	13,541	3,628	.....
5	Boone,	238,505	246,918	8,413	.....
6	Brown,	14,705	23,709	9,004	.....
7	Blackford,	46,578	87,764	41,186	.....
8	Clark,	193,063	187,245	.....	5,818
9	Clay,	85,301	105,483	20,182	.....
10	Crawford,	54,954	61,818	6,864	.....
11	Carroll,	227,617	232,475	4,858	.....
12	Cass,	146,607	162,093	15,486	.....
13	Clinton,	188,090	199,719	11,629	.....
14	Dearborn,	231,404	no return	.....	.....
15	Decatur,	140,714	183,985	43,271	.....
16	Daviess,	110,703	135,425	24,722	.....
17	Dubois,	38,739	52,024	13,285	.....
18	Delaware,	253,967	259,898	5,931	.....
19	DeKalb,	144,822	170,957	26,135	.....
20	Elkhart,	255,991	266,272	10,281	.....
21	Fayette,	134,710	134,049	.....	661
22	Floyd,	76,931	81,519	4,588	.....
23	Franklin,	180,912	228,725	47,813	.....
24	Fountain,	230,352	239,604	9,252	.....
25	Fulton,	104,020	122,773	18,753	.....
26	Gibson,	173,544	191,315	17,771	.....
27	Green,	no return	117,402	.....	.....
28	Grant,	131,459	154,982	23,523	.....
29	Hamilton,	271,144	287,583	16,439	.....
30	Harrison,	226,915	232,031	5,116	.....
31	Hendricks,	234,154	233,021	.....	1,133
32	Henry,	235,868	238,177	2,309	.....
33	Hancock,	190,091	205,561	15,470	.....
34	Huntington,	182,812	198,392	15,580	.....
35	Jackson,	141,436	186,191	44,755	.....
36	Jefferson,	203,268	189,924	.....	13,344
37	Jennings,	119,048	141,945	22,897	.....

No. 7—Continued.

<i>No.</i>	<i>County.</i>	<i>Number of acres in 1842.</i>	<i>Number of acres in 1843.</i>	<i>Increase in acres.</i>	<i>Decre'se in acres.</i>	
38	Johnson,	190,185	189,054	.....	1,131	
39	Jay,	76,642	162,637	85,995	.....
40	Jasper,	983	990	7	.....
41	Knox,	198,559	214,645	16,086	.....
42	Kosciusko,	211,989	251,251	39,262	.....
43	Lawrence,	192,823	205,829	13,006	.....
44	Lagrange,	201,512	217,391	15,879	.....
45	Laporte,	237,200	241,156	3,956	.....
46	Lake,	11,253	11,702	449	.....
47	Madison,	242,608	248,825	6,217	.....
48	Marion,	245,258	246,264	1,006	.....
49	Martin,	35,544	43,706	8,162	.....
50	Monroe,	139,779	145,116	5,337	.....
51	Montgomery,	310,143	313,197	3,054	.....
52	Morgan,	189,367	191,451	2,084	.....
53	Marshall,	132,305	160,489	28,184	.....
54	Miami,	105,850	111,251	5,401	.....
55	Noble,	204,911	225,251	20,340	.....
56	Orange,	163,313	168,458	5,145	.....
57	Owen,	112,344	129,659	17,315	.....
58	Parke,	223,053	240,303	17,250	.....
59	Perry,	51,691	60,275	8,584	.....
60	Pike,	63,529	71,260	7,731	.....
61	Posey,	183,543	202,644	19,101	.....
62	Putnam,	257,906	264,841	6,935	.....
63	Porter,	129,682	130,952	1,270	.....
64	Pulaski,	306	.....	.....	.....	no re-
65	Randolph,	164,965	318,690	153,725	.....	turn
66	Ripley,	232,531	239,231	6,700	.....
67	Rush,	255,057	254,869	.....	188	
68	Scott,	76,308	85,432	9,124	.....
69	Shelby,	251,118	252,078	960	.....
70	Spencer,	93,597	.....	.....	.....	no re-
71	Sullivan,	111,430	136,166	24,736	.....	turn
72	Switzerland,	129,256	125,784	.....	3,472	
73	St. Joseph,	218,530	219,883	1,353	.....
74	Steuben,	147,884	163,960	16,076	.....
75	Tippecanoe,	296,118	298,981	2,863	.....
76	Union,	101,131	102,600	1,469	.....
77	Vanderburgh,	114,636	119,834	5,198	.....

No. 7—*Continued.*

<i>No.</i>	<i>County.</i>	<i>Number of acres in 1842.</i>	<i>Number of acres in 1843.</i>	<i>Increase in acres.</i>	<i>Decre'se in acres.</i>
78	Vermillion,	140,312	145,805	5,493	.....
79	Vigo,	189,469	196,730	7,261	.....
80	Warrick,	94,740	112,038	17,298	.....
81	Washington,	230,000	241,313	11,313	.....
82	Wayne,	258,805	264,803	5,998	.....
83	Warren,	175,686	174,327	.....	1,359
84	White,	80,230	86,509	6,279	.....
85	Wabash,	186,832	207,731	20,899	.....
86	Wells,	92,728	131,215	38,487	.....
87	Whitley,	148,679	169,738	21,059	.....
		13,646,128	14,675,599	1,264,482	27,106

No. 8.

A Statement of the value of lands alone in 1842 and 1843, and showing the increase and decrease in each County; to which is added the average value per acre in each county for 1842 and 1843.

County.	Value of lands in 1842.		Value of lands in 1843.		Increase.		Decrease.		Average value per acre of lands in 1842.		Average value per acre of lands in 1843.	
	Dollars.		Dollars.		Dollars.		Dollars.		Dollars.		Dollars.	
1 Allen,	851,687		882,147		30,460		.....		2 46		2 75	
2 Adams,	202,746		317,660		114,914		.....		3 58		2 83	
3 Bartholomew,	993,687		1,054,534		60,847		.....		6 17		6 07	
4 Benton,	37,483		41,572		4,089		.....		3 78		3 80	
5 Boone,	725,073		749,851		24,778		.....		3 04		3 03	
6 Brown,	32,585		54,077		21,492		.....		2 21		2 28	
7 Blackford,	141,085		245,495		104,410		.....		3 03		2 79	
8 Clark,	704,147		693,418		.....		10,729		3 64		3 17	
9 Clay,	316,318		368,477		52,159		.....		3 70		3 48	
10 Crawford,	145,773		147,995		2,222		.....		2 65		2 39	
11 Carroll,	595,259		603,314		8,055		.....		2 62		2 59	
12 Cass,	418,863		432,751		13,888		.....		2 80		2 67	
13 Clinton,	637,518		663,210		25,692		.....		3 39		3 33	
14 Dearborn,	2,100,195		2,116,275		16,080		.....		9 07		.....
15 Decatur,	692,870		765,193		72,323		.....		4 92		4 10	
16 Daviess,	278,589		317,821		39,232		.....		2 51		2 35	
17 Dubois,	116,217		121,132		4,915		.....		3 00		2 40	

18	Delaware,	900,524	961,653	61,129	.....	3 40	3 70
19	DeKalb,	400,064	471,584	70,520	.....	2 76	2 08
20	Elkhart,	792,511	824,310	31,799	.....	3 09	3 09
21	Fayette,	1,315,613	1,320,160	4,547	.....	9 76	9 84
22	Floyd,	558,632	534,272	.....	24,360	7 26	6 57
23	Franklin,	914,421	1,006,156	91,735	.....	5 05	4 40
24	Fountain,	1,042,248	1,071,029	28,781	.....	4 52	4 46
25	Fulton,	219,181	257,273	38,092	.....	2 10	2 09
26	Gibson,	609,141	649,968	40,827	.....	3 51	3 40
27	Greene,	.....	367,343	.....	.....	.....	3 12
28	Grant,	436,839	482,298	45,459	.....	4 63	3 11
29	Hamilton,	1,030,776	1,086,612	55,836	.....	3 80	3 78
30	Harrison,	602,022	616,606	14,584	.....	2 66	2 23
31	Hendricks,	938,521	946,126	7,605	.....	4 00	4 06
32	Henry,	1,181,776	1,188,841	7,065	.....	5 00	4 95
33	Hancock,	545,626	548,236	2,610	.....	2 81	2 67
34	Huntington,	664,843	631,488	.....	33,355	3 00	3 18
35	Jackson,	524,268	536,567	12,299	.....	3 70	2 88
36	Jefferson,	980,052	994,595	14,543	.....	4 82	5 24
37	Jennings,	393,251	426,781	33,530	.....	3 31	4 22
38	Johnson,	786,798	798,257	11,459	.....	4 12	4 22
39	Jay,	199,343	351,237	151,894	.....	2 64	2 60
40	Jasper,	3,374	2,647	.....	727	3 45	2 67
41	Knox,	731,892	761,002	29,110	.....	3 78	3 55
42	Kosciusko,	524,407	554,934	30,527	.....	2 47	2 21
43	Lawrence,	684,251	691,102	6,851	.....	3 54	3 36
44	Lagrange,	461,456	369,538	.....	91,918	2 28	1 70
45	Laporte,	728,557	734,810	6,253	.....	3 07	3 05
46	Lake,	17,733	18,046	313	.....	1 57	83

No. 8—Continued.

No.	County.	Value of lands in 1842.		Value of lands in 1843.		Increase.		Decrease.		Average value per acre of lands in 1842.		Average value per acre of lands in 1843.	
		Dollars.		Dollars.		Dollars.		Dollars.		Dollars.		Dollars.	
47	Madison,	854,268		865,961		11,693		.....		3 56		3 47	
48	Marion,	1,799,977		1,805,996		5,919		.....		7 03		7 33	
49	Martin,	110,842		123,082		12,240		.....		3 01		2 81	
50	Monroe,	445,378		481,554		26,176		.....		3 02		3 31	
51	Montgomery,	1,339,968		1,345,808		5,840		.....		4 03		4 30	
52	Morgan,	759,323		792,877		33,554		.....		4 00		4 10	
53	Marshall,	255,905		293,155		37,250		.....		1 80		3 34	
54	Miami,	356,798		371,869		15,071		.....		3 37		1 83	
55	Noble,	399,368		435,476		36,108		.....		1 09		1 93	
56	Orange,	518,258		524,090		5,832		.....		3 17		3 11	
57	Owen,	337,866		360,094		22,228		.....		3 00		3 16	
58	Parke,	774,988		782,015		7,027		.....		3 47		3 25	
59	Perry,	242,366		247,582		5,216		.....		6 06		4 10	
60	Pike,	150,665		167,203		16,538		.....		2 03		2 34	
61	Posey,	656,117		700,021		43,904		.....		3 00		3 45	
62	Putnam,	1,078,862		1,094,694		15,832		.....		4 02		4 10	
63	Porter,	287,060		297,760		10,700		.....		2 21		2 27	
64	Pulaski,	1,999		.....		.....		.....		6 53		.....	no ret'n
65	Randolph,	504,222		761,842		257,620		.....		3 05		2 39	
66	Ripley,	642,062		662,043		19,981		.....		2 76		2 76	

No. 9.

Statement of the rates of taxation for State, County, and Road purposes in each county, for 1843.

No.	County.	State Tax.	Tax for deaf & dumb	County tax.	Road Tax.
1	Allen,	20	2mills.	35	15 cts. on \$100 of town lots, } and 1½ cts. per acre on lands. }
2	Adams,	20	2 "	50	20 cts. on real estate, and 1½ cts. per acre }
3	Bartholomew,	20	2 "	75	on land, 75 cts. on each \$100, of town }
4	Boone,	20	2 "	75	lots and improvements. }
5	Brown,	20	2 "	20	10 cents on the acre.
6	Blackford,	20	2 "	60	1 25 on the 100 acres.
7	Benton,	20	2 "	60	10
8	Clark,	20	2 "	30	5
9	Clay,	20	2 "	40	15
10	Crawford,	20	2 "	25	
11	Carroll,	20	2 "	25	12½
12	Cass,	20	2 "	40	20
13	Clinton,	20	2 "	13	12½
14	Dearborn,	20	2 "	10	10
15	Decatur,	20	2 "	20	7
16	Daviess,	20	2 "	30	
17	Dubois,	20	2 "	40	2½
18	Delaware,	20	2 "	45	12
19	DeKalb,	20	2 "	70	\$1 25
20	Elkhart,	20	2 "	25	15
21	Fayette,	20	2 "	10	5
22	Floyd,	20	2 "	25	5
23	Franklin,	20	2 "	16	5
24	Fountain,	20	2 "	15	10
25	Fulton,	20	2 "	40	14
26	Gibson,	20	2 "	30	
27	Green,	20	2 "	30	10
28	Grant,	20	2 "	20	10
29	Hamilton,	20	2 "	10	15 cts. on each \$100 of town }
30	Harrison,	20	2 "	10	and imp. : 1½ on each acre }
31	Hendricks,	20	2 "	08	5 of land. }
32	Henry,	20	2 "	10	
33	Hancock,	20	2 "	25	5
34	Huntington,	20	2 "	35	14 per acre : 15 cts. on \$100 }
35	Jackson,	20	2 "	40	5 val. town lots and imp. }

No. 9—Continued.

No.	County.	State Tax.	Tax for deaf & dumb	County tax.	Road Tax.
36	Jefferson,	20	2 mills.	18	5
37	Jennings,	20	2 "	25	8
38	Johnson,	20	2 "	10	5
39	Jay,	20	2 "	30	15
40	Jasper,	20	2 "	1 70	10
41	Knox,	20	2 "	20	5
42	Kosciusko,	20	2 "	40	14 per acre, and 15 cents on }
43	Lawrence,	20	2 "	25	14 " [each \$100 of t'n lots. }
44	Lagrange,	20	2 "	80	
45	Laporte,	20	2 "	24 8	10
46	Lake,	20	2 "	1 50	20
47	Madison,	20	2 "	20	10
48	Marion,	20	2 "	15	3
49	Martin,	20	2 "	40	
50	Monroe,	20	2 "	20	
51	Montgomery,	20	2 "	15	5
52	Morgan,	20	2 "	20	15
53	Miami,	20	2 "	35	14 on each acre, 15 cents on }
54	Marshall,	20	2 "	40	20 town lots. }
55	Noble,	20	2 "	60	14 on each acre.
56	Orange,	20	2 "	15	
57	Owen,	20	2 "	20	
58	Parke,	20	2 "	30	
59	Perry,	20	2 "	30	
60	Pike,	20	2 "	30	
61	Posey,	20	2 "	20	
62	Putnam,	20	2 "	12½	10
63	Porter,	20	2 "	50	10
64	Pulaski,	20	2 "		
65	Randolph,	20	2 "	30	15
66	Ripley,	20	2 "	20	10
67	Rush,	20	2 "	5	10
68	Scott,	20	2 "	40	20
69	Shelby,	20	2 "	20	10
70	Spencer,	20	2 "		
71	Sullivan,	20	2 "	25	5
72	Switzerland,	20	2 "	30	15
73	St. Joseph,	20	2 "	25	10
74	Steuben,	20	2 "	70	14 c. each acre land, 15 c. }
75	Tippecanoe,	20	2 "	35	10 on \$100 town lots. }

No. 9.—*Continued.*

<i>No.</i>	<i>County.</i>	<i>State Tax.</i>	<i>Tax for deaf & dumb</i>	<i>County tax.</i>	<i>Road Tax.</i>
76	Union,	20	2 mills.	16 $\frac{3}{4}$	10
77	Vanderburgh,	20	2 "	70	5
78	Vermillion,	20	2 "	20	5
79	Vigo,	20	2 "	15	5
80	Warrick,	20	2 "	20	
81	Washington,	20	2 "	10	5
82	Wayne,	20	2 "	1 25	5
83	Warren,	20	2 "	25	12 $\frac{1}{2}$
84	White,	20	2 "	25	10
85	Wabash,	20	2 "	25	1 $\frac{1}{2}$ c. on each acre of land, 15 c. on t'n lots.
86	Wells,	20	2 "	35	1 $\frac{1}{4}$ on each acre of land.
87	Whitley,	20	2 "	50	1 $\frac{1}{2}$ c. on each acre of land, 15 c. \$100 t. lots

INTERNAL IMPROVEMENT FUND.

RECEIPTS.

1. The amount received of water rents on the Northern division Central canal,	- - -	\$3,364 16
2. The amount received of water rents on the White Water canal,	- - -	400 00
3. The amount received of tolls on the White Water canal,	- - -	142 32
4. The amount received of tolls on the Madison and Indianapolis rail-road,	- - -	12,025 06
5. The amount received of tolls and water rents on the Wabash and Erie canal, east of the Tippecanoe river,	- - -	46,870 38
6. The amount refunded of payments for sites for water power on the Wabash and Erie canal, east of the Tippecanoe river,	- - -	410 00
7. The amount received of final and partial payments on the Wabash and Erie canal lands east of the Tippecanoe river,	- - -	19,252 16
8. The amount received of interest on lands of the Wabash and Erie canal, east of the Tippecanoe river,	- - -	17,125 64
9. The amount received on sales of Wabash and Erie canal lands, east of the Tippecanoe river,	- - -	6,764 31
10. The amount refunded of incidental expenses of Wabash and Erie canal, east of the Tippecanoe river,	- - -	100 00
11. The amount received of interest on the third installment surplus revenue,	- - -	2,018 80
12. The amount of scrip issued for Wabash and Erie canal, east of the Tippecanoe river, including \$33,253 24, of old scrip, cancelled,	- - -	58,223 24
13. The amount of scrip issued for Wabash and Erie canal, west of the Tippecanoe river, and deposited by auditor of public accounts, in treasurer of state's office,	- - -	303,980 00
14. The amount received on account of fund for liquidating surplus revenue bonds,	- - -	140 40
15. The amount received on sales of state bonds,	- - -	15,055 98
16. The amount received on account of the compromise property taken of the Cohens and Josephs,	- - -	1,000 00
17. The amount of incidental expenses of fund Commissioners, refunded,	- - -	908 01
18. The amount of sales of lands, mortgaged to Lawrenceburgh and Indianapolis railroad,	- - -	2,543 61
19. The amount received on sales of lands of Wabash and Erie canal, west of the Tippecanoe river,	- - -	46,076 25

Total amount of receipts from Nov. 1st, 1842, to Nov. 1st, 1843. \$536,400 32

EXPENDITURES.

1. The amount audited for construction of Madison and Indianapolis railroad, - - - - -	\$92,414 22
2. The amount audited for damages to contractors on Jeffersonville and Crawfordsville road, - - -	3 00
3. The amount audited on account of contingent expenses of fund commissioners, (state agent,) - - -	5,253 84
4. The amount of state's proportion of tolls received on the Madison and Indianapolis railroad, invested in stock agreeably to chapter 1, of General Laws of 1842, - - - - -	5,638 04
5. The amount audited for incidental expenses of Wabash and Erie canal, east of Tippecanoe river, - - - - -	5,993 33
6. The amount audited for construction of Wabash and Erie canal, east of the Tippecanoe river, - - -	5,275 41
7. The amount audited for repairs of Wabash and Erie canal east of the Tippecanoe river, - - -	15,279 42
8. The amount of interest on internal improvement bonds, paid to Treasurer of United States, - - -	17,375 47
9. The amount audited for construction of Wabash and Erie canal, west of Tippecanoe river, - - -	236,523 64
10. The amount audited on account of damages to right of way White Water canal, - - - - -	853 32
11. The amount audited for incidental expenses of Madison and Indianapolis railroad, - - - - -	6,243 63
12. The amount audited for repairs of Madison and Indianapolis railroad, - - - - -	1,344 31
13. The amount audited of outstanding accounts of Madison and Indianapolis railroad - - - - -	1,785 51
14. The amount audited for incidental expenses of Wabash and Erie canal, west of Tippecanoe river, - - - - -	10,375 76
15. The amount audited for incidental expenses of Eel River cross-cut canal, - - - - -	129 42
16. The amount audited for damages for right of way Eel River cross-cut canal, - - - - -	853 89
17. The amount audited on account of the compromise property taken of Cohens and Josephs, - - -	244 44
18. The amount audited on account of the Jersey City property, held on mortgage for bonds sold by fund commissioners, - - - - -	427 12
19. The amount audited on account of the Morris Canal and Banking Company property, - - -	593 61
20. The amount audited for incidental expenses of Central canal, northern division, - - - - -	542 22
21. The amount audited on account of Lawrenceburgh and Indianapolis railroad, - - - - -	349 36

22. The amount audited for construction of Eel River cross-cut canal,	1,870 00
23. The amount audited for construction of Central canal, (northern division)	614 43
24. The amount audited for repairs of Central canal, (northern division)	2,545 81
25. The amount audited for damages to Wabash and Erie canal, east of Tippecanoe river,	2,717 92
26. The amount audited for purchases of lots for water power Wabash and Erie canal, east of Tippecanoe river,	730 00
27. The amount audited of interest on Wabash and Erie canal lands east of the Tippecanoe river, refunded,	76 14
28. The amount refunded of final and partial payments on Wabash and Erie canal lands, east of the Tippecanoe river,	18 86
<hr/>	
Total expenditures from 1st Nov., 1842, to 31st Oct., 1843, inclusive,	\$416,072 12

WORKS COMPOSING THE INTERNAL IMPROVEMENT SYSTEM PROPER.

The internal improvement system proper, includes the following public works, viz.: Madison and Indianapolis railroad; New Albany and Vincennes turnpike road; Jeffersonville and Crawfordsville turnpike road; Lafayette and Indianapolis turnpike road; Northern Division of Central canal; Southern Division of Central canal; Eel River cross-cut canal; Erie and Michigan canal; White Water canal; and Joint Improvement of the grand rapids of the Wabash river, by Indiana and Illinois.

Of the foregoing works, the Madison and Indianapolis railroad; White Water canal; and Eel River cross-cut canal, have been transferred by the state to companies for completion.

The expenditures and receipts on account of each of these works may be stated as follows, viz.:

MADISON AND INDIANAPOLIS RAILROAD.

EXPENDITURES.

The am't expended on this work up to Nov. 1st, 1842,	\$1,524,289	77
1843. By Treasurer of State for construction,	\$92,414	22
1843. By Treasurer of State for repairs,	1,344	31
1843. By Treasurer of State for contingencies,	6,243	63
	<hr/>	100,002 16
Total expenditures on the Madison and Indianapolis railroad, up to Nov. 1st, 1843,	\$1,624,291	93

RECEIPTS.

Amount of tolls received up to Nov. 1st, 1842,	\$50,468	15
Amount of tolls received up to Nov. 1st, 1843,	12,025	06
	<hr/>	
Making total of receipts up to Nov. 1st, 1843,	\$62,493	21

NEW ALBANY AND VINCENNES ROAD.

EXPENDITURES.

There was expended on this work up to Nov. 1st, 1842, \$675,241 47
 Since which period, no expenditures have been reported by commissioner.

RECEIPTS.

There was received on account of this work up to November 1st, 1842, \$6,047 12
 Since which period no receipts have been reported by commissioner.

JEFFERSONVILLE AND CRAWFORDSVILLE ROAD.

EXPENDITURES.

There was expended on this work up to Nov. 1, 1842, \$336,939 13
 1843. By Tr'r of State, for damages to contractors, 3 00
 Making total expenditures up to Nov. 1st, 1843, \$336,942 13

RECEIPTS.

None.

LAFAYETTE AND INDIANAPOLIS ROAD.

EXPENDITURES.

The amount expended on this work up to Oct. 31st
 1840, \$73,142 67
 Since which period, nothing has been expended.

RECEIPTS.

None.

NORTHERN DIVISION OF CENTRAL CANAL.

EXPENDITURES.

There was expended on this work up to November		
1st, 1842,	- - - - -	\$841,419 31
1843, by Treasurer of state, for construc-		
tion,	- - - - - 614 43	
1843, by Treasurer of State for repairs,	2,545 81	
“ “ “ for Contin-		
gencies,	- - - - - 542 22	3,702 46
	<hr/>	<hr/>
Total expenditures up to Nov. 1st, 1843,		\$845,121 77

RECEIPTS.

Amount received from rents of water power up to Nov.	
1st, 1842,	- - - - - \$5,050 59
Amount received for rents of water during the year	
ending Oct. 31st, 1843,	- - - - - 3,364 16
	<hr/>
Making total receipts up to Nov. 1st, 1843,	\$8,414 75

SOUTHERN DIVISION OF CENTRAL CANAL.

EXPENDITURES.

There has been expended on this work up to Nov. 1st
 1842, - - - - - \$574,646 69
 Since which time the work has been suspended.

RECEIPTS.

None.

EEL RIVER CROSS CUT CANAL.

EXPENDITURES.

There was expended on this work up to November 1st,		
1842, - - - - -	-	\$432,902 01
1843, by Treasurer of state for construction,	1,870 00	
“ “ “ damages, right		
of way, - - - - -	853 89	
“ “ “ contingencies,	129 42	2,853 31
	<hr/>	<hr/>
Making expenditures up to Nov. 1st, 1843.		\$435,755 32

RECEIPTS.

None.

ERIE AND MICHIGAN CANAL.

EXPENDITURES.

There has been expended on this work up to Nov. 1st,	
1842, - - - - -	\$155,429 97
Since which time the work has been suspended.	

RECEIPTS.

None.

WHITE WATER CANAL.

EXPENDITURES.

There was expended on this work up to Nov. 1st,	
1842, - - - - -	\$1,101,224 32
1843, by Treasurer of state, for damage, right of way,	853 32
	<hr/>
Making total expenditures up to Nov. 1st, 1843.	\$1,102,077 54

RECEIPTS.

Total receipts up to Nov. 1st, 1842,	-	9,355 09
Amount received of tolls up to Nov. 1st, 1843,	-	
	142 32	
Amount received of water rents up to Nov. 1st, 1843,	-	
	400 00	
	<hr/>	542 32
Making total receipts up to Nov. 1st, 1843,		<hr/> \$9,897 41

IMPROVEMENT AT GRAND RAPIDS OF WABASH RIVER.

EXPENDITURES.

The whole amount expended on this work up to Oct. 30th, 1840, is	-	\$14,288 42
Since which time the work has been suspended.		

RECEIPTS.

None.

WABASH AND ERIE CANAL EAST OF TIPPECANOE RIVER.

EXPENDITURES.

There was expended on this work up to Nov. 1st, 1842,	-	\$2,641,438 27
1843. By Treasurer of State for construction,	-	\$5,275 41
1843. By Treasurer of State for repairs,	15,279 42	
1843. By Treasurer of State for damages for right of way,	-	2,717 92
1843. By Treasurer of State for purchases of lots for water power,	-	730 00
1843. By Treasurer of State for contingencies,	-	5,993 33
	<hr/>	29,996 08
Total expenditures up to Nov. 1st, 1843,		<hr/> \$2,671,434 35

RECEIPTS.

There was received on account of this work up to Nov. 1st, 1842,	-	\$601,564 74
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1843. From tolls and rents of water power,	46,870	38
1843. From payments for sites for water power, refunded,	-	-
	410	00
1843. From final and partial payments,	19,252	16
1843. From interest on canal lands,	17,125	64
1843. From sales of lands,	6,764	31
1843. From contingencies refunded,	100	00
	<hr/>	90,522 49
Total receipts up to Nov. 1st, 1843,		<hr/> \$692,087 23

RECAPITULATION.

Total amount expended up to 1st Nov., 1843,	\$2,671,434	35
Total amount received up to 1st Nov., 1843,	692,087	23
	<hr/>	
Making the amount advanced for the work, over its receipts,	\$1,979,347	12

WABASH AND ERIE CANAL SCRIP EAST OF
TIPPECANOE.—*Outstanding.*

There was outstanding and unredeemed of this scrip, on the 31st of Oct., 1842,	-	-	-	-	\$63,870	60
The amount issued under the act of 1841, chapter 118 of general laws, during the year ending November 1st, 1843,	-	-	-	-	58,223	24
					<hr/>	
Total,					\$142,093	84
The amount redeemed and cancelled at the Treasury during the year ending Nov. 1st, 1843,	-	-	-	-	64,871	79
					<hr/>	
Making the circulation on Nov. 1st, 1843,	-	-	-	-	\$77,222,05	

About 20,000 dollars of this is supposed to be in the hands of the commissioner but not yet cancelled in this office.

WABASH AND ERIE CANAL WEST OF TIPPECANOE
RIVER.

EXPENDITURES.

The amount expended on this work up to November 1st, 1843,	-	-	-	-	\$429,225	74
1843. By Tr'r of State for construction	\$236,523	64				
1843. By Tr'r of State for contingencies	10,375	76				
	<hr/>				\$246,899	40
Total expenditures up to Nov. 1st, 1843,	-	-	-	-	\$676,125	14

RECEIPTS.

1843. From sales of lands,	-	-	\$46,076 25	
			<u> </u>	\$46,076 25
Total receipts up to Nov. 1st, 1843,	-	-	-	\$46,076 25

WABASH AND ERIE CANAL SCRIP WEST OF
TIPPECANOE RIVER.

The amount issued of this scrip up to Nov. 1st, 1842, being num- bered from 1 to 39,200,	-	-	-	\$196,000 00
The amount issued during the year ending Nov. 1st, 1843,	-	-	-	303,980 00
			<u> </u>	
		Total issued,	-	\$499,980 00
The amount redeemed and cancelled,	-	-	-	29,255 00
			<u> </u>	
Leaving in circulation on the 1st Nov., 1843,	-	-	-	\$470,725 00

Of this sum, 46,075 dollars is deposited in the Treasury by the commissioner but not yet cancelled.

SALES OF WABASH AND ERIE CANAL LANDS EAST
OF TIPPECANOE RIVER.

The total amount of sales prior to Nov. 1st, 1842,	-	\$705,768 02
The amount of sales during the year ending Oct. 1st, 1843, not reported at the time of making this report.		
	<u> </u>	
Total,		\$705,768 02

PAYMENTS FOR WABASH AND ERIE CANAL LANDS
EAST OF TIPPECANOE RIVER.

The amount received for one fourth payments at time of purchase, prior to Oct. 1st, 1842,	-	-	-	\$194,191 40
The amount received during the year ending Oct. 1st, 1843,	-	-	-	4,387 94
The amount received for final and partial payments by purchasers prior to Nov. 1st, 1842,	-	-	-	79,841 26
The amount received during the year ending Oct. 1st, 1843,	-	-	-	14,635 79
The amount of interest received prior to Nov. 1st, 1842,	-	-	-	178,499 77

The amount of interest received during the year ending Oct. 1st, 1843, - - - - -	5,280 82
Total received from canal lands east of Tippecanoe river, - - - - -	<u>\$476,836 98</u>

WABASH AND ERIE CANAL LANDS EAST OF TIPPECANOE RIVER.

The whole grant of 1827 for the construction of the canal east of Tippecanoe river, selected at various times, and confirmed by the general government up to Nov. 1st, 1843, - - - Acres,	325,041 14
The whole quantity sold by commissioners prior to Nov. 1st, 1842, - Acres,	302,953 73
The quantity reserved from sale by commissioners for the use of the canal, 1,162 27	<u>304,116 00</u>
Total quantity <i>unsold</i> up to Nov. 1st, 1842,	20,925 14
The number of acres sold during the year ending Nov. 1st, 1843, not reported by commissioner.	

SALES OF WABASH AND ERIE CANAL LANDS WEST OF TIPPECANOE RIVER.

The amount sold prior to Dec. 1st, 1842, -	\$60,723 14
The amount of sales during the year ending Oct. 1st, 1843. - - - - -	88,554 40
Total of sales,	<u>\$149,277 54</u>

PAYMENTS FOR WABASH AND ERIE CANAL LANDS WEST OF TIPPECANOE RIVER.

The amount received for principal prior to Dec. 1st, 1842, - - - - -	\$27,812 23
The amount of interest from purchasers prior to Dec. 1st, 1842, - - - - -	1,973 77
Total received prior to Dec. 1st, 1842,	<u>\$29,786 00</u>
The amount of principal and interest received during the year ending Oct. 1st, 1843, - - -	52,284 20
Total receipts for lands west of Tippecanoe river,	<u>\$82,070 20</u>

WABASH AND ERIE CANAL LANDS WEST OF TIPPECANOE RIVER.

The quantity of the grants of Wabash and Erie canal lands for the extension of said canal from the mouth of Tippecanoe river to Terre Haute,	Acres,	294,699
<hr/>		
The quantity selected and offered for sale prior to Nov. 1st, 1842,	- - - Acres,	138,640 04
The additional selections made during 1843, not reported to this office prior to the making of this report,		
<hr/>		
Total of selections reported Nov. 1st, 1842,		138,640 04
The quantity sold prior to Nov. 1st, 1842,	Acres,	14,734 18
<hr/>		
		123,905 86
The quantity sold during the year ending Oct. 1st, 1842,		24,403 96
<hr/>		
Leaving unsold of lands selected,	- Acres,	99,501 90
To which add the remainder of the grant yet to be reported to this office, (if selected,)	- Acres,	156,058 96
<hr/>		
The total quantity belonging to the grant undisposed of,	- - - - - Acres,	255,560 86

TOLLS OF PUBLIC WORKS FOR 1843.

RECEIPTS.

[See *Tabular Statement No. 11.*]

The amount received for tolls at Lafayette during the year ending Nov. 1st, 1843,	\$17,261 56
The amount received for tolls at Logansport during the year ending Nov. 1st, 1843,	5,249 20
The amount received for tolls at Lagro during the year ending Nov. 1st, 1844,	994 36
The amount received for tolls at Fort Wayne during the year ending Nov. 1st, 1843,	19,506 52
The amount received for tolls at Lawrenceburgh during the year ending Nov. 1st, 1843,	92 50
The amount received for tolls at Brookville during the year ending Nov. 1st, 1843,	50 00
The amount received for tolls on Madison and Indianapolis railroad during the year ending Nov. 1st, 1843,	12,173 25

The amount received for tolls on New Albany and Vincennes road during the year ending Nov. 1st, 1843,	1,630 15
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Total,	<u>\$56,957 54</u>
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PAYMENTS AT TREASURY FOR TOLLS.

The amount paid by collectors of tolls during the year ending Nov. 1st, 1843, is as follows, viz.:

The amount paid by collector at Lafayette,	\$17,125 83
The amount paid by collector at Logansport,	5,249 20
The amount paid by collector at Lagro,	835 28
The amount paid by collector at Fort Wayne,	19,312 87
The amount paid by collector at Lawrenceburgh,	55 00
The amount paid by collector at Brookville,	50 00
The amount paid by agent on Madison and Indianapolis railroad,	7,521 48

Total,	<u>\$50,090 46</u>
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CONTINGENCIES OF TOLL COLLECTORS.

The amount paid at Lafayette,	\$135 73
The amount paid at Logansport,	56 73
The amount paid at Lagro,	159 08
The amount paid at Fort Wayne,	193 65
The amount paid at Lawrenceburgh,	37 32
The amount paid on Madison and Indianapolis railroad,	4,651 77
The amount paid on New Albany and Vincennes road,	1,630 15

Total,	<u>\$6,864 43</u>
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OVERPAYMENTS BY COLLECTORS.

The amount overpaid by collector at Lafayette,	\$4 77
The amount overpaid by collector at Lagro,	39 66
The amount overpaid by collector at Fort Wayne,	1 87
The amount overpaid by agent on New Albany and Vincennes road,	108 12

Total	<u>\$154 42</u>
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BALANCE IN COLLECTORS' HANDS.

The amount in hands of collector at Logansport,	\$2 47
The amount in hands of collector at Lawrenceburgh,	18

Total,	<u>\$2 65</u>
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The amount paid to collectors for their salaries, which has heretofore been included in the contingent expenses of the respective collectors and by them deducted from the tolls received, is not included in the above account for contingent expenses of the collectors on the Wabash and Erie canal; but such contingencies were paid by the commissioner of the canal as a part of his incidental expenses.

STATEMENT No. 11—*Water Rents.*

The amount due for water rents prior to Nov. 1st, 1843, is as follows:

From Wabash and Erie canal,	.	.	.	\$4,508 80
From White Water canal,	.	.	.	1,325 00
From Central canal,	.	.	.	4,877 82
Total,				<hr/> \$10,711 62

The amount of rents due for 1843, viz.:

From Wabash and Erie canal,	.	.	\$3,599 12
From Central canal,	.	.	4,275 00
			<hr/> 7,874 12
Total up to Nov. 1st, 1843,	.	.	<hr/> \$18,585 74

The amount paid is as follows:

The amount on Wabash and Erie canal,	\$1,713 58	
The amount on White Water canal, .	475 00	
The amount on Central canal, . . .	4,978 60	
	<hr/>	7,167 18
The balance due Nov. 1st, 1843, . . .	. . .	<hr/>\$11,418 56

A STATEMENT of the business done on the Wabash and Erie canal during 1843.

LAFAYETTE.

1843.	Nov. & Dec. 1842.	May & June 1843.	July.	August.	September.	October.	Total.
Miles, .	3,204	18,538	13,729	10,964	14,637	15,252	73,120
Merchandise, .	800	61,870	8,175	981	1,658	22,982	95,666
Flour, .	293,232	1,372,862	1,060,655	414,584	652,253	741,092	3,500,354
Wheat, .	51,521	549,053	581,262	585,375	790,882	480,372	2,506,572
Whiskey, .	53,190	121,170	17,290	36,656	49,430	43,226	267,772
Flax seed, .	7,143	4,981	14,624	19,267	4,116	232,855	275,843
Cords wood, .	286	360	94	172	264	720	1,622
Perch stone, .	108	107	92	229	108	.....	536
Molasses and sugar, .	865	35,337	5,257	1,317	435	3,380	45,726
Iron, nails, and castings, .	1,016	68,526	10,200	43,875	825	.....	123,426
Miscellaneous, .	41,700	4,145,805	2,908,721	1,831,188	1,540,517	2,629,785	13,056,016
Miles, passengers, .	10,700	51,494	33,540	21,815	50,234	67,661	224,744
Amount paid, .	\$599 47	\$5,292 24	\$3,353 91	\$2,122 60	\$2,514 65	\$2,102 98	\$17,261 56

LOGANSFORT.

1843.	November, 1842.	December, 1842.	April, 1843.	May & June	July and August.	September and October.	Total.
Miles, -	547	458	272	3,864	1,450	2,696	9,287
Merchandise, -	7,471	6,071	17,461	24,355	6,746	43,244	105,348
Flour, -	96,652	59,284	.....	290,088	372,581	136,628	955,235
Wheat, -	277,060	277,060	.....	1,018,092	.....	957,440	2,529,602
Salt, -	15,410	3,410	.....	.....	.....	.....	18,820
Whiskey, -	.....	.....	.....	10	50,334	48	69,212
Flaxseed, -	.....	.....	.....	19,081	1,157	36,844	21,118
Cords wood, -	.....	.....	.....	442,215	.....	40	442,255
Perch stone, -	26	20	.....	277	101	758	1,182
Molasses and sugar, -	.....	.....	25,109	24,831	.....	2,173	52,113
Iron, nails, and castings, -	.....	.....	13,087	71,525	750	20,562	105,924
Miscellaneous, -	25,603	23,317	61,321	743,130	41,312	354,034	1,248,717
Miles, passengers, -	1,453	1,453	1,323	8,801	.....	11,178	24,208
Amount paid each month, -	\$358 30	\$403 28	\$115 49	\$1,981 08	\$506 17	\$1,176 18	\$5,249 20

LAGRO.

1843.	May.	June.	July.	August.	September.	October.	Total.
Miles, -	900	1,127	885	920	No report.	No report.	3,832
Merchandise, -	.....	24,195	7,809	684	.....	.....	32,688
Flour, -	5,300	416	8,848	8,640	.....	.....	32,204
Wheat, -	20,340	9,000	5,760	30,930	.....	.....	66,030
Whiskey, -	.....	5,955	850	4,950	.....	.....	11,755
Flax seed, -	21,412	.....	.....	.....	.....	.....	21,412
Cords wood, -	.....	.....	20	.....	.....	.....	20
Perch stone, -	.....	25	70	150	.....	.....	245
Molasses and sugar, -	559,832	.....	.....	300	.....	.....	560,132
Iron, nails, and castings, -	650	.....	.....	644	.....	.....	1,294
Miscellaneous, -	376,546	334,039	113,902	151,030	.....	.....	975,517
Miles, passengers, -	894	4,022	1,515	4,054	10,485
Amount paid each month, -	\$411 09	\$158 01	\$77 61	\$131 86	\$994 36

FORT WAYNE.

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1843.	April.	May.	June.	July.	August.	September.	October.	TOTAL.
Miles, - - -	1,256 ³	14,980	13,725	17,853	14,568	17,932	16,505	96,819 ⁴
Merchandise, - -	18,126	168,093	432,895	444,609	932,641	884,364	832,664	3,763,392
Flour, - - -	2,310	115,880	355	168	181	221	664	119,779
Wheat, - - -	6,674	26,670	92,534	710	311	1,648	3,198	131,745
Whiskey, - - -	300	1,787	.....	2	30	37	.....	2,156
Flax seed, - - -	2,775	20,111	1,276	1,331	3,544	544,370	1,172,217	1,725,624
Cords of wood, - -	67	273	307	79	320	202	304	1,553
Perch stone, - - -	21	1,021	1,174	915	937	618	450	5,236
Molasses and sugar, -	278	1,879	9,831	21,258	11,821	42,002	46,257	134,326
Iron, nails, and castings,	2,017	106,674	79,369	52,982	88,915	189,943	201,281	721,181
Miscellaneous, - - -	91,894	613,644	442,481	360,801	328,649	379,403	291,799	2,508,671
Miles and passengers, -	653	24,225	30,383	54,372	33,298	38,488	44,151	225,570
Amount paid each month,	\$163 24	\$1,432 04	\$1,442 29	\$1,814 15	\$3,097 02	\$3,852 54	\$4,214 05	\$19,506 52

RECAPITULATION.

	<i>Lafayette.</i>	<i>Logansport.</i>	<i>Lagro.</i>	<i>Fort Wayne.</i>	<i>TOTAL.</i>
Miles, - - -	73,120	9,287	3,832	96,819	183,058
Merchandise, - -	95,666	105,348	32,688	3,763,392	3,997,094
Flour, - - -	3,500,354	955,235	32,204	119,779	4,607,572
Wheat, - - -	2,506,572	2,529,602	66,030	131,745	5,233,949
Salt, - - -	.....	18,820	.....	.....	18,820
Whiskey, - - -	267,772	69,212	11,755	2,156	350,895
Flax seed, - - -	275,843	21,118	21,412	1,725,624	2,043,997
Cords of wood, - -	1,622	442,255	20	1,553	445,450
Perch stone, - - -	536	1,182	245	5,236	7,199
Molasses and sugar, -	45,726	52,113	561,132	124,326	783,297
Iron, nails, and castings, -	123,426	105,924	1,294	721,181	951,825
Miscellaneous, - -	13,056,016	1,248,717	975,517	2,508,671	17,788,921
Miles of passengers, -	224,744	24,208	10,485	225,570	485,007
Amount paid, - -	\$17,261 56	\$5,249 20	\$994 36	\$19,506 52	\$43,011 64

A SCHEDULE of travel and the various kinds of produce and merchandise passing on the New Albany and Vincennes McAdamized Road, during 1843.

	<i>March.</i>	<i>April.</i>	<i>May.</i>	<i>June.</i>	<i>July.</i>	<i>August.</i>	<i>September.</i>	<i>October.</i>	<i>TOTAL.</i>
Wagons, -	210	169	152	152	110	123	139	237	1,292
Horses in wagons, -	262	418	422	418	294	315	368	638	3,135
Mules in wagons, -	.....	6	37	21	18	.....	10	24	116
Oxen in wagons, -	8	38	84	67	28	18	16	34	293
Carriages, -	25	17	29	31	22	22	28	37	211
Horses in carriages, -	39	23	38	46	31	29	37	50	293
Horsemen, -	85	61	75	79	50	37	50	67	504
Horses, -	17	6	24	6	15	11	18	27	124
Mules, -	.....	.....	.....	.....	9	.....	3	4	16
Cattle, -	83	51	58	11	44	16	65	49	377
Sheep, -	.....	5	785	18	14	.....	5	.....	827
Hogs, -	11	.....	.....	.....	5	.....	6	.....	22
Corn, -	220	30	155	455	20	240	106	235	1,461
Oats, -	669	525	740	907	659	997	650	865	6,012
Wheat, -	1,716	467	776	1,163	1,329	1,610	2,340	3,720	13,121
Flour, -	91	96	101	115	60	45	71	80	659
Meal, -	845	451	965	774	687	975	720	1,665	7,082
Tobacco, -	33	31	44	27	8	5	10	27	185
Bacon, -	86,490	51,110	71,480	116,100	23,000	28,600	3,300	19,300	399,380
Pork, -	4,245	980	650	110	.....	.....	300	5,500	11,785
Potatoes, -	97	230	205	67	46	66	165	500	1,376



STATEMENT NO. 10.

Exhibiting the total amount of Receipts for collections, and moneys paid into the State Treasury by the respective collectors of Tolls on the Wabash and Erie and White Water Canals, Madison and Indianapolis Railroad, and New Albany and Vincennes McAdamized Road, from the 1st October, 1842, to 1st October, 1843.

	WABASH AND ERIE CANAL.					WHITE WATER CANAL.			Madison and Indiana- polis Railroad.	New Albany and Vincennes road.	Aggregate of all the works.
	Lafayette.	Logansport.	Lago.	Fort Wayne.	Total.	Lawrenceburgh.	Brookville.	Total.			
Balance in collector's hands, October 1st, 1842,		43	{ Sept. and Oct. 118 79	1 49	1 94	2 50	10	2 60	2,661 43	87 24	2,753 21
Total amount collected during the month of November, 1842,	and Dec. 599 17	and Dec. 463 29	17 39	{ Aug. & Sept. 1,611 93	2,750 86	Sept. 90 00	49 90	139 90		1,434 79	4,325 55
" " " " December, "				{ Oct. & Nov. 1,740 34	1,740 34						1,740 34
" " " " January, 1843, "	{ Feb. Mar. & April, 180 94	{ Feb. Mar. & and April, 115 49	{ Feb. to May, 29 93	Feb. 135 00	461 36				Oct. & Nov. 2,530 49		2,530 49
" " " " February, "									Feb. 2,565 26		2,565 26
" " " " March, "									2,435 05		2,435 05
" " " " April, "									2,272 61		2,272 61
" " " " May, "									1,413 46		1,413 46
" " " " June, "		and June, 1,981 08		411 09	1,432 60						3,581 39
" " " " July, "				158 02	1,442 29						6,785 09
" " " " August, "	3,353 91	and Aug., 1,529 42		87 61	1,814 15						5,351 49
" " " " September, "	2,192 60			131 87	3,097 02						7,676 67
" " " " October, "	2,604 63	and Oct., 1,219 48		3,832 54	7,476 57						7,317 03
Overpayments by collector at close of 1843,	3,102 39			4,214 05	7,317 03						154 42
	477 00			1 87	46 30					100 12	
Total,	17,261 56	5,249 20	994 36	19,506 52	43,011 64	92 50	50 00	142 50	12,173 25	1,630 15	56,957 54
Amount paid into the State Treasury for the month of November,		and Dec., 365 00	{ Sept. & Oct. 69 29	{ Aug. & Sept. 1,550 03	1,619 32				Oct. 160 95		1,780 27
" " " " December, "	570 00			{ Oct. & Nov. 1,460 09	2,403 09	Sept. 55 00	Sept. 50 00	105 00	{ Nov. 1,069 09		3,577 18
" " " " Jan'y, 1843, "	100 41				100 41				{ Jan. 252 22		6,391 65
" " " " Feb'y, "									6,032 22		
" " " " March, "											321 51
" " " " April, "				May. 321 51	321 51						8,975 00
" " " " May, "	and June, 5,280 00	and June, 2,100 00		1,875 00	8,275 00						1,415 00
" " " " June, "				1,415 00	1,415 00						7,319 54
" " " " July, "	3,340 42	and Aug., 1,530 00		1,815 00	7,319 54						5,435 11
" " " " August, "	2,205 00			3,098 24	5,435 11						6,365 00
" " " " Sept'r, "	2,525 00			3,840 00	6,365 00						8,510 00
" " " " October, "	3,105 00	1,195 00		4,210 00	8,510 00						
" " " " Nov'r, "											
Total amount paid into Treasury to October, 1843,	17,125 83	5,190 00	835 28	19,312 87	42,463 98	55 00	50 00		7,521 48		50,090 46
Contingencies, "	135 73	56 73	159 08	193 65	545 19	37 32		37 32	4,651 77	1,630 15	6,864 43
Balance in collector's hands, "		2 47			2 47	18		18			2 65
Total,	17,261 56	5,249 20	994 36	19,506 52	43,011 64	92 50	50 00	142 50	12,173 25	1,630 15	56,957 54
Total amount collected from the first tolls received, up to the 31st October, 1842,	6,142 64	6,661 53	1,959 54	8,619 06	23,362 77	3,180 74	3,032 58	6,213 32	54,493 47	6,047 12	90,116 68
Total amount collected for the year 1843,	17,261 56	5,249 20	994 36	19,506 52	43,011 64	92 50	50 00	142 50	12,173 25	1,630 15	56,957 54
Total,	\$23,403 20	\$11,710 73	\$2,933 90	\$28,125 58	\$66,374 41	\$3,273 24	\$3,082 58	\$6,365 82	\$66,666 72	\$7,677 27	\$147,074 22

STATEMENT NO. 11.

Exhibiting the total amount of rents of water power due the State, and the total amount collected on the Wabash and Erie, the White Water, and Central Canals, from the 1st November, 1842, to the 1st November, 1843.

	WABASH AND ERIE CANAL.										WHITE WATER CANAL.						CENTRAL CANAL.										Aggregate of all water rents in the State.	
	John Christian, Per.	Spencer & Hill, Lafayette.	Bartlesburg & Clark, Lafayette.	Samuel Earl, Fort Wayne.	Jesse Verplank, Ports of Wabash.	Benton & Zorn, Per.	Barber & Vander, Lafayette.	Vander & Ranges, Lafayette.	Total.		Sutton & Goble, Harrison.	John Goble, Harrison.	Biggs & Chatham, Harrison.	John & Company, Lawrenceburgh.	A. P. Hobbs, Lawrenceburgh.	Total.	S. & J. Ogle, Indianapolis.	Wm. Street & Co., Indianapolis.	Scudder & Hammond, Indianapolis.	John Carlin, Indianapolis.	Nathaniel West, Indianapolis.	Brink & Mearns, Bloomington.	Converse & French, Port Royal.	Myron Bowers & Co., Port Royal.	Total.			
Balance due, subject to deduction, &c., for stoppage, as per settlement with engineers, Nov. 1st, 1842,		\$578 55	\$100 67	\$294 58	\$450 00	\$825 00	\$847 00	\$1,347 00	\$4,506 80	\$125 00	\$250 00	\$100 00	\$500 00	\$500 00	\$350 00	\$1,325 00	\$374 00	\$1,372 52	\$510 81	\$199 25	\$253 31	\$613 00	\$775 00	\$750 00	\$4,877 02		\$10,711 62	
Semi-annual rent due May 1st, 1843,	\$15 00	289 27	125 00	147 29	175 00	275 00	321 00	449 00	1,799 56	-	-	-	-	-	-	-	300 00	450 00	112 50	300 00	100 00	250 00	375 00	250 00	2,137 50		3,937 06	
Nov. 1st, "	-	289 27	125 00	147 29	175 00	275 00	321 00	449 00	1,799 56	-	-	-	-	-	-	-	300 00	450 00	112 50	300 00	100 00	250 00	375 00	250 00	2,137 50		3,937 06	
Total to Nov. 1st, 1843,	30 00	1,167 09	416 67	589 16	800 00	1,375 00	1,195 00	2,216 00	8,107 92	125 00	250 00	100 00	500 00	500 00	350 00	1,325 00	974 00	2,272 52	735 81	799 25	483 24	1,113 00	1,525 00	1,250 00	9,162 82		18,585 74	
Total amount paid into the State Treasury for rents, 1st Nov. 1842 to 1st Nov. 1843,	-	579 29	125 00	147 29	250 00	-	612 50	-	1,713 58	125 00	250 00	-	100 00	-	475 00	884 25	1,750 00	434 78	799 25	83 24	1,027 07	-	-	-	4,978 60		7,167 18	
Balance due, subject to deductions, &c.,	-	577 80	291 67	441 87	550 00	-	882 50	-	6,394 34	-	-	-	-	-	350 00	850 00	974 78	522 56	301 03	-	400 00	85 03	-	-	-	4,174 32		11,416 56
Total of rents up to Nov. 1st, 1843,	30 00	1,167 09	416 67	589 16	800 00	1,375 00	1,495 00	2,245 00	8,107 92	-	-	-	-	-	500 00	350 00	1,325 00	974 78	2,272 52	736 21	799 95	453 94	1,113 00	1,525 00	1,250 00	9,162 82		18,584 74

To follow page 128. Doc. Journal to Auditor's Report.

A Schedule, &c., Continued.

PUBLIC DEBT.

The public debt of Indiana, as per Tabular statements No. 12 and 13, for which state bonds have been issued is as follows:

1. Bonds sold on account of internal improvement system prior to Nov. 1st, 1843, as per reports of fund commissioners,	- - -	\$8,918,000 00
2. Bonds sold during same period for Wabash and Erie canal east of Tippecanoe,	- - -	1,727,000 00
3. Bonds sold during same period for state bank of Indiana,	- - -	2,412,000 00
4. Bonds sold during same period for 4th instalment of surplus revenue,	- - -	294,000 00
5. Bonds sold during same period for Madison and Indianapolis railroad,	- - -	456,000 00
6. Bonds sold during same period for the payment of interest on state bonds,	- - -	1,100,000 00
7. Bonds sold during same period on account of Lawrenceburgh and Indianapolis railroad,	- - -	221,000 00
Total of Indiana bonds issued,		<u>\$15,128,000 00</u>

STATE BONDS REDEEMED AND CANCELLED NOVEMBER 1, 1842.

1. 467 Internal improvement bonds,	-	\$467,000 00
2. 7 Wabash and Erie canal bonds,	-	7,000 00
3. 20 Bank loan bonds,	- - -	20,000 00
4. 32 Surplus revenue bonds,	- - -	32,000 00
5. 120 7 per cent. bonds to pay interest on bonds,	- - -	120,000 00
Total redeemed prior to Nov. 1st, 1842,		<u>\$646,000 00</u>

No official report of the amount redeemed by the State Agent during 1843. His semi-annual report not having been received in time for this report.

STATE BONDS OUTSTANDING.

INTERNAL IMPROVEMENT BONDS.

The amount of internal improvement bonds issued prior to Nov. 1st, 1842,	- - - -	\$8,918,000 00
The amount redeemed and cancelled to Nov. 1st, 1842,	- - - -	467,000 000
Total outstanding,		<u>\$8,451,000 00</u>

WABASH AND ERIE CANAL EAST OF TIPPECANOE.

The amount of Wabash and Erie canal bonds issued prior to Nov. 1st, 1842,	-	-	-	\$1,727,000 00
The amount redeemed and cancelled to Nov. 1st, 1842,	-	-	-	7,000 00
Total outstanding,				<u>\$1,720,000 00</u>

STATE BANK BONDS.

The amount of state bank loans for capital, under the charter and under the act of 1839, issued prior to Nov. 1st, 1842,	-	-	-	\$2,412,000 00
The amount redeemed and cancelled to Nov. 1st, 1843,	-	-	-	20,000 00
Total outstanding,				<u>\$2,392,000 00</u>

SURPLUS REVENUE BONDS.

The amount of fourth instalment of surplus revenue bonds issued prior to Nov. 1st, 1842,		\$294,000 00
The amount redeemed and cancelled to Nov. 1st, 1842,	-	20,000 00
Total outstanding,		<u>\$274,000 00</u>

Note. These bonds are all cancelled, but not brought on the books of this office prior to Nov. 1st, 1843.

MADISON AND INDIANAPOLIS RAILROAD BONDS.

The amount of Madison and Indianapolis railroad bonds issued prior to Nov. 1st, 1842,	-	\$456,000 00
None cancelled up to Nov. 1st, 1842.		

SEVEN PER CENT. BONDS FOR PAYMENT OF INTEREST ON

STATE BONDS.

The amount of bonds issued for payment of interest on state bonds, prior to Nov. 1st, 1843.	\$1,100,000 00
The amount redeemed and cancelled to Nov. 1st, 1842,	120,000 00
Total outstanding,	<u>\$980,000 00</u>

LAWRENCEBURGH AND INDIANAPOLIS RAILROAD BONDS.

The amount of bonds issued to Lawrenceburgh and Indianapolis railroad company, prior to Nov. 1st, 1843,	-	\$221,000 00
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Refunded by company and cancelled prior to Nov. 1st, 1843. None.

Note.—The bonds are nearly all in the hands of the Treasurer, but the bringing them on the books of this office has been unavoidably prevented by the company not having completed their deposit before 1st Nov., 1843.

TOTAL BONDS OUTSTANDING NOVEMBER, 1843.

The total amount of bonds outstanding on 1st Nov., 1843, as appears by books of this office, \$14,482,000 00

This amount is subject to the following deduction, the bonds being on hand, viz:

The balance of bonds issued to banks for advance of 4th instalment of surplus revenue, 262,000 00

Leaving, \$14,120,000 00

The amount of Lawrenceburgh and Indianapolis railroad bonds, as the arrangement is so nearly completed as to leave no doubt of it, - - 221,000,00

Leaving outstanding Nov. 1st, 1842, \$13,899,000 00

This includes the bonds issued for capital of state bank.

OUTSTANDING STATE BONDS FOR WHICH NO PROVISION IS MADE FOR SEMI-ANNUAL INTEREST.

Internal improvement bonds, - - -	\$8,451,000 00
Wabash and Erie canal bonds, - - -	1,720,000 00
State bank bonds, - - -	980,000 00
Madison and Indianapolis railroad bonds, -	456,000 00
7 per cent. bonds issued for interest on state bonds,	980,000 00

Total of outstanding state bonds for the interest of which no provision is made, \$12,587,000 00

INTEREST DUE ON STATE BONDS.

The amount of interest on \$8,451,000, internal improvement bonds from January 1st, 1841, to Jan. 1st, 1844, three years at five per cent., \$1,269,650 00

The amount of interest on \$1,720,000, Wabash and Erie canal bonds, same period, \$100,000, at six per cent., and \$1,620,000, at 5 per cent., 261,000 00

The amount of interest on \$982,000, state bank bonds (for which the bank does not pay interest,) during same period at 5 per cent., - - -	147,000 00
The amount of 7 per cent. bonds issued for interest on state bonds, with interest from July 1st, 1841, to Jan. 1st, 1844, two and one half years at 7 per cent.,	171,500 00
Total interest due on bonds Jan. 1st, 1844,	<u>\$1,849,150,00</u>

ANNUAL INTEREST.

The *annual* interest on our state bonds, (those for which no provision is made,) is as follows, viz:

\$11,507,000, of bonds at 5 per cent., - -	\$575,350 00
\$100,000, of bonds at 6 per cent., - -	6,000 00
\$980,000, of bonds at 7 per cent., - -	68,600 00
Total of annual interest,	<u>\$649,950 00</u>

For this interest no provision is made. The Wabash and Erie canal lands east of Tippecanoe, heretofore pledged for the principal and interest of Wabash and Erie canal bonds, being now used for the redemption of Wabash and Erie canal scrip, east of Tippecanoe, and the tolls and water rents of canal east of Tippecanoe, (which for 1844, will amount to \$50,000,) being also used for the redemption of Wabash and Erie canal scrip west of Tippecanoe.

By reference to Tabular Statement No. 13, it will be seen that the total amount of bonds sold for all purposes is \$15,128,000, and that the amount for which they were sold is \$13,374,988 72½, showing a loss in the sale of \$1,753,011,27½. Many of these sales however, especially the earlier ones, were at a premium, and the full amount of sales realized with others among the last sales especially, it appears that bonds were not only sold at a discount, but being sold on-time, a large amount still remains unpaid. The precise amount of our "suspended eastern debt," is not known to this office, as it belongs to the department of state agent. Owing to the many different kinds of securities taken from our debtors and our fund commissioners not being particular at the time to note, for what particular class of bonds such security was given, it will be impossible ever to ascertain the loss on each particular class of bonds. The foregoing classification of bonds is correct, being taken from the register of bonds, provided for this office, under the act of the last general assembly.

Respectfully submitted,
M. MORRIS, A. P. A.

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The amount of interest on \$982,000, state bank bonds (for which the bank does not pay interest,) during same period at 5 per cent., - - -	147,000 00
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Respectfully submitted,
M. MORRIS, A. P. A.

Exhibiting the number and amount of Bonds sold, the rate of interest allowed, the amount realized therefrom, the date of sale, when due, to whom sold, and the date of authority, for the Wabash and Erie Canal, State Bank loan, Surplus Revenue, payment of interest on State debt, and for Lawrenceburgh and Indianapolis Railroad.

BONDS ISSUED ON ACCOUNT OF WABASH AND ERIE CANAL.

<i>On what account issued.</i>	<i>No. of bonds.</i>	<i>Rate per ct.</i>	<i>Kind of bonds.</i>	<i>Am't of bonds.</i>	<i>Amount bonds sold for.</i>	<i>Date of sale.</i>	<i>Where due.</i>	<i>To whom sold.</i>	<i>Date of maturity.</i>	<i>REMARKS.</i>
Walcott and Erie Canal,	No 1 to 100	6	Dollar bonds.	\$568,666 00	\$518,952 00	August 1832.	1833 to 1835	J. D. Burt & Company,	Jan 9, 1832.	
"	101 to 200	5	"	568,000 00	509,000 00	February 1833.	1833 to 1835	"	Feb 1, 1832.	
"	201 to 300	5	"	568,000 00	504,000 00	April 1833.	1830 to 1873	"	May 1, 1834.	
"	301 to 400	5	"	568,000 00	504,000 00	June 1833.	1830 to 1873	"	"	
"	401 to 500	5	"	568,000 00	504,000 00	August 1833.	1830 to 1873	"	"	
"	501 to 600	5	"	568,000 00	504,000 00	"	"	"	"	
"	601 to 700	5	"	568,000 00	504,000 00	"	"	"	"	
"	701 to 800	5	"	568,000 00	504,000 00	"	"	"	"	
"	801 to 900	5	"	568,000 00	504,000 00	"	"	"	"	
"	901 to 1000	5	"	568,000 00	504,000 00	"	"	"	"	
"	1001 to 1100	5	"	568,000 00	504,000 00	"	"	"	"	
"	1101 to 1200	5	"	568,000 00	504,000 00	"	"	"	"	
"	1201 to 1300	5	"	568,000 00	504,000 00	"	"	"	"	
"	1301 to 1400	5	"	568,000 00	504,000 00	"	"	"	"	
"	1401 to 1500	5	"	568,000 00	504,000 00	"	"	"	"	
"	1501 to 1600	5	"	568,000 00	504,000 00	"	"	"	"	
"	1601 to 1700	5	"	568,000 00	504,000 00	"	"	"	"	
"	1701 to 1800	5	"	568,000 00	504,000 00	"	"	"	"	
"	1801 to 1900	5	"	568,000 00	504,000 00	"	"	"	"	
"	1901 to 2000	5	"	568,000 00	504,000 00	"	"	"	"	
"	2001 to 2100	5	"	568,000 00	504,000 00	"	"	"	"	
"	2101 to 2200	5	"	568,000 00	504,000 00	"	"	"	"	
"	2201 to 2300	5	"	568,000 00	504,000 00	"	"	"	"	
"	2301 to 2400	5	"	568,000 00	504,000 00	"	"	"	"	
"	2401 to 2500	5	"	568,000 00	504,000 00	"	"	"	"	
Total.				\$12,377,000 00	\$11,775,450 00	January 1833.	1834 to 1835	"	February 1833.	

STATE BONDS ISSUED ON ACCOUNT OF STATE BANK OF INDIANA.

<i>On which account transferd.</i>	<i>No. of bonds.</i>	<i>Face price.</i>	<i>Kind of bonds.</i>	<i>Am't of bonds.</i>	<i>Date of sale.</i>	<i>Where sold.</i>	<i>To whom sold.</i>	<i>Date of authenticity.</i>
Nature Island of Indiana,	No. 1 to 500	5	Dollar bonds,	\$500,000 00	August, 1834,	1834 to 1836	Pimes, Ward, and King,	January, 1834.
" "	700 to 1000	5	" "	" " " "	" " " "	" " " "	" " " "	" " " "
" "	1,000 to 1,200	5	" "	390,000	August, 1835,	1835 to 1835	J. J. Collins, junr., & Brodgers,	January, 1834.
" "	1,200 to 1816	5	" "	416,255 00	" " " "	" " " "	" " " "	" " " "
" "	1 to 1000	5	Sterling bonds,	4,000,000	April, 1835,	1836 to 1866	Hays, Ballou, & Co's real Morris Canal and Banking Cos.	" "
Total,				10,000,000		1836 to 1874	Morris Canal and Banking Company,	February, 1835.
				\$2,412,000 00				
				\$2,308,355 00				

STATE BONDS ISSUED ON ACCOUNT OF THE FOURTH INSTALMENT OF SURPLUS REVENUE.

[illegible]

STATE BONDS ISSUED ON ACCOUNT OF THE MADISON AND INDIANAPOLIS RAILROAD.

[illegible]

STATE BONDS ISSUED FOR INTEREST ON STATE BONDS.

REMARKS.	Date of maturity.	T. when sold.		Maturity date.	Date of sale.	Amount paid for.		Total.	
		For whom sold.	At what price.			At what price.	For whom sold.	At what price.	For whom sold.
These bonds were never sold, but returned and cancelled.	January, 1871.	North & Bassett, Louisville, Ky.	..	July, 1876.	July, 1871.	\$7,000 00	..	..	Interest on "North bonds."
	"	"	..	"	July, 1871.	17,000	..	..	"
These bonds were never sold, but returned and cancelled.	"	Grand Bank, Albany.	..	"	July, 1871.	11,000	..	..	"
	"	"	..	"	"	7,000	..	..	"
These bonds were never sold, but returned and cancelled.	"	G. N. Leister.	..	"	July, 1871.	52,000	..	..	"
	"	"	..	"	"	1,000	..	..	"
These bonds were never sold, but returned and cancelled.	"	David and B.	..	"	"	5,000	..	..	"
	"	"	..	"	"	2,500	..	..	"
These bonds were never sold, but returned and cancelled.	"	Thompson and King and W. Basse.	..	"	"	1,000	..	..	"
	"	"	..	"	"	252	..	..	"
These bonds were never sold, but returned and cancelled.	"	J. A. Moore.	..	July, 1873.	July, 1873.	515,000	..	..	"
	"	"	..	"	"	343,000	..	..	"
Total.						\$303,000			
						\$110,000 00			
						\$1,000,000 00			

STATE BONDS ISSUED ON ACCOUNT OF LAWRENCEBURGH AND INDIANAPOLIS RAILROAD.

On what account issued.	No. of bonds.	Rate per cent.	Kind of tenor.	Am't. of bonds.	Are not kept safe for.	Date of sale.	From who.	To whom sold.	Date of authenticity.	REMARKS.
Issued to the original holder.										
From holder.	No. 1 to 251	5	Other bonds.	\$21,000.00	\$21,000.00	.....	July, 1837.	Lawrence and John and John and R. Wood.	..	Jan. 27, 1838.

RECAPITULATION.

	Amount paid for	Amount of bonds
Logan Improvement fund, (see table No. 13).	\$1,913,257.92	\$1,913,257.92
Wabash and Erie Canal fund.	1,727,070.00	1,727,070.00
Wabash and Erie Canal fund.	518,180.00	518,180.00
Fort Meigs and surplus revenue.	35,562,000.00	35,562,000.00
Fort Meigs and surplus revenue.	1,111,000.00	1,111,000.00
Indiana and Michigan Railroad.	4,545,000.00	4,545,000.00
Indiana and Michigan Railroad.	1,223,000.00	1,223,000.00
Lafayette and Indianapolis Railroad.	-	-
Lafayette and Indianapolis Railroad.	-	-
Total.	-	\$14,143,697.92
	\$14,143,697.92	\$14,143,697.92

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To follow page 132, Doc. Journal to Auditor's Report.

On what account issued.	No. of Bonds.	Rate per cent.	Kind of Bonds.	Amount of Bonds.	Amount Bonds sold for.	Date of Sale.	When due.	To whom Sold.	Date of authority.	REMARKS.
Internal improvement.	1 to 400	5	dollar bonds	\$100,000 00	\$100,000 00	June, 1836.	July, 1861.	J. J. Cohen, Jun., and Brother,	January, 1836,	
	401 to 450	5	same	150,000	150,000	July, 1836.	July, 1861.	The Bidde & Co., and M. Canal & Banking Co.,	same	
	451 to 1250	5	same	100,000	100,000	July, 1836.	July, 1861.	Morris Canal and Banking Company,	same	
	1251 to 1750	5	same	50,000	50,000	July, 1837.	July, 1861.	Morris Canal and Banking Company,	same	
	1751 to 1900	5	same	150,000	150,000	July, 1837.	July, 1861.	Morris Canal and Banking Company,	same	
	1901 to 1820	5	same	130,000	128,000	July, 1837.	July, 1861.	Morris Canal and Banking Company,	same	
	1821 to 1750	5	same	100,000	100,000	July, 1837.	July, 1861.	Morris Canal and Banking Company,	same	
	1751 to 1700	5	same	50,000	50,000	July, 1837.	July, 1861.	Morris Canal and Banking Company,	same	
	1701 to 1700	5	same	50,000	50,000	July, 1837.	July, 1861.	Morris Canal and Banking Company,	same	
	2501 to 2500	5	same	200,000	180,000	November, 1838.	July, 1862.	Morris Canal and Banking Company,	same	
	2501 to 2500	5	same	100,000	100,000	October, 1838.	July, 1862.	Erie County Bank,	same	
	2501 to 2500	5	same	100,000	100,000	October, 1838.	July, 1862.	Detroit and Pontiac Railroad Company,	same	
	2501 to 3000	5	same	100,000	100,000	November, 1838.	July, 1862.	Staten Island Whaling Company,	same	
	3001 to 3000	5	same	300,000	300,000	July, 1838.	July, 1862.	Bank of Western New York,	same	
	3001 to 3500	5	same	250,000	250,000	April, 1839.	July, 1862.	Morris Canal and Banking Company,	same	
	3501 to 3500	5	same	20,000	17,000	May, 1839.	July, 1862.	Binghamton Bank,	same	
	3501 to 3500	5	same	255,000	224,000	(August, 1839, and 1840, and Dec., 1840.)	July, 1862.	Morris Canal and Banking Company,	same	
	3501 to 3500	5	same	1,000		July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	1,000		July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	3,000	1,700	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	2,000	2,600	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	3,000	2,600	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	1,000	800	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	1,000	800	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	3,000	3,000	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	6,000	5,200	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	3501 to 3500	5	same	150,000	125,000	July, 1862.	July, 1862.		same	Lent to Dwight Danforth by M. Stapp, and nothing received.
	4001 to 4200	5	same	200,000	176,000	October, 1839.	July, 1862.	Merchants and Exchange Bank,	same	
	4201 to 4200	5	same	50,000	40,000	October, 1839.	July, 1862.	Bank of Commerce,	same	
	4201 to 4200	5	same	20,000	44,000	October, 1839.	July, 1862.	Bank of America, Buffalo,	same	
	4201 to 4200	5	same	30,000	30,000	November, 1840.	July, 1862.	Newburyport Bank,	same	
	4201 to 4200	5	same	40,000	40,000	December, 1840.	July, 1862.	M. B. Sherwood,	same	
	4201 to 4200	5	same	11,000	11,000	1841.	July, 1862.		same	Under hypothecation to Drew, Robinson, & Co.
	4201 to 4200	5	same	30,000	30,000	December, 1840.	July, 1862.	M. B. Sherwood,	same	
	4201 to 4200	5	same	70,000	70,000	July, 1840.	July, 1862.	Morris Canal and Banking Company,	same	
	4201 to 4200	5	same	19,000	16,750	October, 1840.	July, 1862.	Reuben D. Dodge,	same	
	4201 to 4200	5	same	11,000		July, 1840.	July, 1862.		same	Sold to, or taken by, Dwight Danforth.
	1566 to 1600	5	same	35,000						

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APPENDIX

TO THE REPORT OF THE

AUDITOR OF PUBLIC ACCOUNTS,

BEING A

STATEMENT OF THE CONDITION

OF THE

COMMON SCHOOL FUND, SURPLUS REVENUE FUND, SEMINARY FUND,
AND THREE PER CENT FUND,

On 2d Monday in Sept., 1843.

INDIANAPOLIS:
1843.

COUNTY COMMON SCHOOL FUND, No. 1.

A Statement showing the amount of School Funds derived from Surplus Revenue and School Sections, the amount of interest accruing from each of those (provided there be no losses) to be distributed after deductions for necessary expenses, for the benefit of Common Schools.

No.	County.	Am't of sur- plus revenue loaned to co's as common school fund.	Am't on loan of congress- ional school fund, and cash on ha'd at interest.	Balance due from pur- chasers of school lands	Value of school lands yet unsold.	Total value of school fund.	Am't of int' which should be deriv'd from surv. rev. loans.	Am't which s'dld be realized fr'm loans of cong'l school fund, & bal'ce due from purchasers.	Total of int'st which sh'd be ann'ly realized to each county.
1	Allen,	\$5,775	\$2,416	6,194	\$32,940	47,325	\$404	2,910	3,314
2	Adams,	2,126	1,054	.....	15,162	17,288	149	.....	149
3	Bartholomew,	7,737	8,612	5,122	7,000	28,471	542	1,451	1,993
4	Benton,	.....	.....	.....	.....	.....	.....	.....	.....
5	Boone,	5,605	7,245	8,141	4,280	25,271	392	1,377	1,769
6	Brown,	2,126	405	615	6,200	9,346	149	365	514
7	Blackford,	.....	810	1,130	4,750	6,690	.....	468	468
8	Clark,	11,060	.....	.....	.....	11,060	774	774	1,548
9	Clay,	3,968	2,178	3,813	3,013	12,972	277	630	907
10	Crawford,	3,996	3,146	4,274	1,710	13,126	279	639	918
11	Carroll,	6,001	.....	.....	.....	6,001	420	.....	420
12	Cass,	6,993	.....	.....	.....	6,993	489	.....	489
13	Clinton,	5,137	5,561	10,443	2,880	24,021	360	1,322	1,682
14	Dearborn,	15,793	18,435	17,902	.....	52,130	1,105	2,543	3,648
15	Decatur,	9,445	11,197	9,092	.....	29,674	641	1,417	2,058
16	Daviess,	5,569	3,501	3,450	8,500	21,020	389	1,081	1,470

17	Dubois,	2,707	1,721	1,801	1,320	7,549	189	339	528
18	Delaware,	5,725	.....	.....	.....	5,725	400	.....	400
19	DeKalb,	2,126	.....	.....	.....	2,126	149	.....	149
20	Elkhart,	5,831	4,536	7,344	17,002	34,813	408	2,010	2,418
21	Fayette,	9,225	10,375	1,147	2,382	23,129	646	938	1,584
22	Floyd,	8,913	6,955	9,695	.....	25,563	623	1,165	1,788
23	Franklin,	11,011	9,813	19,661	19,794	50,279	770	2,748	3,518
24	Fountain,	11,351	8,828	13,207	2,237	36,623	794	1,699	2,493
25	Fulton,	2,126	3,032	4,348	9,042	18,548	147	1,149	1,296
26	Gibson,	7,630	4,891	8,899	1,940	23,360	534	1,101	1,635
27	Greene,	4,960	731	.....	.....	5,691	347	51	398
28	Grant,	3,295	5,871	8,534	460	18,160	230	1,040	1,270
29	Hamilton,	6,235	.....	.....	.....	6,235	436	.....	436
30	Harrison,	11,081	9,233	8,178	5,000	33,492	775	1,568	2,343
31	Hendricks,	9,941	16,967	9,219	.....	36,127	696	1,833	2,529
32	Henry,	12,506	13,694	850	2,495	29,545	875	1,192	2,067
33	Hancock,	6,001	12,860	5,893	1,980	26,734	420	1,451	1,871
34	Huntington,	2,126	1,112	.....	8,800	12,038	149	694	843
35	Jackson,	6,937	5,273	4,663	3,491	20,364	457	940	1,397
36	Jefferson,	13,335	10,043	10,690	8,445	42,513	934	1,244	2,178
37	Jennings,	5,888	4,279	5,851	55	16,073	412	713	1,125
38	Johnson,	8,304	14,412	2,726	200	25,642	583	1,213	1,796
39	Jay,	2,126	.....	.....	.....	2,126	149	.....	149
40	Jasper,	.....	.....	.....	.....	.....	.....	.....	.....
41	Knex,	8,821	4,079	.....	23,394	36,294	617	1,923	2,540
42	Kosciusko,	2,126	4,354	8,980	14,542	30,002	148	1,951	2,099
43	Lawrence,	10,203	14,184	4,589	750	29,726	714	1,636	2,350
44	Lagrange,	4,322	2,667	7,047	.....	14,036	302	680	982
45	Laporte,	8,134	9,629	26,410	10,466	54,639	569	2,523	3,392

No. 1—Continued.

No.	County.	Am't of sur- plus revenue of congr'nal loaned to co's school fund, as common and cash on school fund.	Am't on loan of congr'nal school fund.	Balance due from pur- chasers of school lands at interest.	Value of school lands yet unsold.	Total value of school fund.	Am't of int. which s'd be de'd from sur. rev. loans.	Am't which be real'd from cong'l school fund, bal'ce due from realized purchasers.	Tot'l of int. which sh'd be annu'ly realized to each co'ty.
46	Lake,	\$433	\$528	\$1,468	\$10,299	\$12,728	\$30	860	\$890
47	Madison,	6,193	.....	.....	.....	6,193	433	.....	433
48	Marion,	14,560	22,326	4,068	1,720	42,674	1,019	1,967	2,986
49	Martin,	3,238	1,957	.....	6,940	12,135	226	622	848
50	Monroe,	7,936	14,306	11,955	7,200	41,397	537	2,342	2,879
51	Montgomery,	13,625	10,995	12,869	1,450	38,939	953	1,771	2,724
52	Morgan,	8,729	6,303	10,041	900	25,973	611	1,067	1,678
53	Marshall,	2,126	1,648	3,798	7,546	15,118	148	909	1,057
54	Miami,	3,146	5,879	13,834	8,540	31,399	220	1,978	2,198
55	Noble,	2,126	.....	.....	.....	2,126	149	.....	149
56	Orange,	7,581	6,817	2,669	2,100	19,167	530	811	1,341
57	Owen,	6,143	3,450	6,539	2,500	18,632	430	874	1,304
58	Parke,	11,103	18,381	10,822	6,160	46,466	777	2,482	3,259
59	Perry,	4,372	.....	.....	.....	4,372	306	.....	306
60	Pike,	4,195	5,231	1,048	10,312	20,786	491	1,161	1,652
61	Posey,	8,021	.....	.....	.....	8,021	561	.....	561
62	Putnam,	13,540	16,591	7,515	820	38,466	948	1,744	2,692
63	Porter,	2,806	2,973	8,909	8,912	23,600	196	1,455	1,651
64	Pulaski,	.....	.....	.....	12,640	12,640	.....	885	885
65	Randolph,	7,170	20,905	.....	6,434	34,509	502	1,254	1,756

66	Ripley,	6,986	7,921	6,610	2,458	23,975	489	1,189	1,678
67	Rush,	14,716	16,120	6,921	.....	37,757	1,030	1,612	2,642
68	Scott,	4,180	1,425	5,970	1,610	13,185	292	448	740
69	Shelby,	10,784	17,164	5,597	1,010	34,555	754	1,663	2,417
70	Spencer,	4,535	.....	.....	.....	4,535	317	.....	317
71	Sullivan,	6,674	6,520	7,412	950	21,556	467	1,041	1,508
72	Switzerland,	9,800	5,655	7,404	.....	21,859	616	914	1,530
73	St. Joseph,	6,271	3,838	2,776	21,890	34,775	438	1,995	2,433
74	Steuben,	2,126	1,436	.....	.....	3,562	148	100	248
75	Tippecanoe,	13,129	.....	.....	.....	13,129	919	.....	919
76	Union,	7,631	15,182	13,056	9,047	44,916	534	2,609	3,143
77	Vanderburgh,	4,393	6,078	12,612	1,198	24,281	307	1,392	1,699
78	Vermillion,	8,209	17,964	14,873	761	41,807	574	2,351	2,925
79	Vigo,	10,047	.....	.....	.....	10,047	703	.....	703
80	Warrick,	4,960	.....	.....	.....	4,960	347	.....	347
81	Washington,	12,541	11,781	7,214	759	32,295	878	1,382	2,260
82	Wayne,	21,795	30,196	14,519	480	66,990	1,526	3,164	4,690
83	Warren,	6,221	7,412	11,106	5,896	28,635	435	1,185	1,620
84	White,	2,126	1,209	660	6,000	9,995	148	550	698
85	Wabash,	2,126	.....	.....	.....	2,126	148	.....	148
86	Wells,	2,126	708	.....	15,360	18,194	148	1,024	1,172
87	Whitley,	.....	1,790	2,322	12,810	16,922	125	1,059	1,184
		571,736	494,509	440,184	363,036	1,875,565	40,253	91,269	131,522
		151,610	160,600	148,302	122,870	634,810	13,618	30,888	44,506
		\$723,346	\$655,109	\$588,486	\$485,906	\$2,452,847	\$53,871	\$122,157	\$176,028

* This total is added as estimates for counties numbered 4, 8, 11, 12, 18, 19, 27, 29, 39, 40, 47, 55, 59, 61, 64, 65, 70, 75, 79, and 80, from which no reports have been received for 1842 nor for 1843. (See next page.)

From counties numbered 1, 3, 5, 6, 9, 10, 14, 16, 17, 21, 24, 26, 34, 35, 42, 43, 48, 50, 53, 54, 56, 57, and 60, no reports have been received for 1843; consequently for those reported last year, the amounts then outstanding on loans, balances due from purchasers, and value of unsold lands, are adopted for the year 1843. The extracts of the Revised Code having reached the county auditors at a late period, time has not been afforded all to make the necessary settlements and transfer the funds agreeably to its provisions; consequently this statement is rather imperfect, being supplied, in many instances, from reports of last year. Several counties will not make the necessary settlement until the December session, believing that the settlements could be made at no other than a regular session. Next year it will be in the power of the county auditors to afford every necessary information to this office, forms having been furnished for that purpose. From the foregoing table it will be seen that the whole school fund of Indiana is 2,452,847 dollars, a portion of which will probably be lost; that the annual interest amounts to 176,028 dollars. From this, however, is to be deducted the incidental expenses attending the management of these funds, and the amount of losses to the fund, which leaves, probably, for distribution, for the support of common schools, annually, about 150,000 dollars, or about 60 cents to each child, estimating the number of children at 250,000.

A STATEMENT showing the amount of surplus revenue deposited in the respective counties for school fund, the amount on loan, and balance in commissioners' hands at settlement, September 20th, 1843.

No.	County.	Am't re- ceived at state Tr'y by agent.	ON LOAN.			In commrs' hands at set- tlement.	Total.
			Safe.	Doubt- ful.	Lost.		
1	Allen,	\$5,775	.....	.....	.....	.....	\$5,775
2	Adams,	2,126	2,126	.....	.....	.....	2,126
3	Bartholomew,	7,737	.....	.....	.....	.....	7,737
4	Benton,	.....	.....	.....	.....	.....	.....
5	Boone,	5,605	5,557	.....	.....	48	5,605
6	Brown,	2,126	.....	.....	.....	.....	2,126
7	Blackford,	.....	.....	.....	.....	.....	.....
8	Clark,	11,060	.....	.....	.....	.....	11,060
9	Clay,	3,968	.....	.....	.....	.....	3,968
10	Crawford,	3,996	.....	.....	.....	.....	3,996
11	Carroll,	6,001	.....	.....	.....	.....	6,001
12	Cass,	6,993	.....	.....	.....	.....	6,993
13	Clinton,	5,137	5,137	.....	.....	.....	5,137
14	Dearborn,	15,793	.....	.....	.....	.....	15,793
15	Decatur,	9,445	9,437	.....	.....	8	9,445
16	Daviess,	5,569	.....	.....	.....	.....	5,569
17	Dubois,	2,707	.....	.....	.....	.....	2,707
18	Delaware,	5,725	.....	.....	.....	.....	5,725
19	DeKalb,	2,126	.....	.....	.....	.....	2,126
20	Elkhart,	5,831	5,764	67	.....	.....	5,831
21	Fayette,	9,225	6,703	4,024	108	.....	10,835
22	Floyd,	8,913	7,759	.....	.....	1,154	8,913
23	Franklin,	11,011	10,726	285	.....	.....	11,011
24	Fountain,	11,351	.....	.....	.....	.....	11,351
25	Fulton,	2,126	2,026	100	.....	.....	2,126
26	Gibson,	7,630	.....	.....	.....	.....	7,630
27	Green,	4,960	4,168	792	200	.....	4,960
28	Grant,	3,295	2,329	.....	156	810	3,295
29	Hamilton,	6,235	.....	.....	.....	.....	6,235
30	Harrison,	11,081	11,030	.....	.....	51	11,081
31	Hendricks,	9,941	9,927	.....	.....	14	9,941
32	Henry,	12,506	12,196	.....	310	.....	12,506
33	Hancock,	6,001	5,999	.....	.....	2	6,001
34	Huntington,	2,126	2,006	.....	120	.....	2,126
35	Jackson,	6,937	.....	.....	.....	.....	6,937
36	Jefferson,	13,335	13,913	.....	.....	2,700	16,613
37	Jennings,	5,888	3,200	205	.....	2,483	5,888

No. 2—Continued.

No.	County.	Am't re- ceived at state Tr'y by agent.	ON LOAN.			In comm'r's hands at set- tlement.	Total.
			Safe.	Doubt- ful.	Lost.		
38	Johnson,	\$8,304	7,911	215	178	.....	\$8,304
39	Jay,	2,116	.....	.....	.....	.....	2,116
40	Jasper,	.....	.....	.....	.....	.....	.....
41	Knox,	8,821	8,619	200	.....	2	8,821
42	Kosciusko,	2,126	.....	.....	.....	.....	2,126
43	Lawrence,	10,203	.....	.....	.....	.....	10,203
44	Lagrange,	4,322	4,302	100	.....	20	4,322
45	Laporte,	8,106	6,886	420	800	.....	8,106
46	Lake,	.....	.....	.....	.....	.....	.....
47	Madison,	6,193	.....	.....	.....	.....	6,193
48	Marion,	14,560	.....	.....	.....	.....	14,560
49	Martin,	3,238	2,380	430	428	.....	3,238
50	Monroe,	7,936	.....	.....	.....	.....	7,936
51	Montgomery,	13,625	12,315	744	.....	566	13,625
52	Morgan,	8,729	7,812	917	.....	.....	8,729
53	Marshall,	2,126	.....	.....	.....	.....	2,126
54	Miami,	3,146	.....	.....	.....	.....	3,146
55	Noble,	2,126	.....	.....	.....	.....	2,126
56	Orange,	7,581	.....	.....	.....	.....	7,581
57	Owen,	6,143	.....	.....	.....	.....	6,143
58	Parke,	11,103	10,103	1,000	.....	.....	11,103
59	Perry,	4,372	3,081	.....	.....	1,291	4,372
60	Pike,	4,195	.....	.....	.....	.....	4,195
61	Posey,	8,021	.....	.....	.....	.....	8,021
62	Putnam,	13,540	12,852	.....	539	149	13,540
63	Porter,	2,806	2,806	.....	.....	.....	2,806
64	Pulaski,	.....	.....	.....	.....	.....	.....
65	Randolph,	7,170	5,261	1,376	533	.....	7,170
66	Ripley,	6,986	.....	.....	.....	.....	6,986
67	Rush,	14,716	.....	.....	.....	.....	14,716
68	Scott,	4,180	4,157	.....	.....	23	4,180
69	Shelby,	10,784	8,684	2,000	.....	100	10,784
70	Spencer,	4,535	.....	.....	.....	.....	4,535
71	Sullivan,	6,674	5,600	1,074	.....	.....	6,674
72	Switzerland,	8,800	.....	.....	.....	.....	8,800
73	St. Joseph,	6,271	6,171	.....	.....	100	6,271
74	Steuben,	2,126	.....	.....	.....	.....	2,126
75	Tippecanoe,	13,129	.....	.....	.....	.....	13,129
76	Union,	7,631	7,598	33	.....	.....	7,631
77	Vanderburgh,	4,393	.....	.....	.....	.....	4,393
78	Vermillion,	8,290	8,138	.....	.....	152	8,290

No. 2—Continued.

No.	County.	Am't re- ceived at state Tr'y by agent.	ON LOAN.			In comm'r's hands at set- tlement.	Total.
			Safe.	Doubt- ful.	Lost.		
79	Vigo,	\$10,047	.....	.....	.....	.....	10,047
80	Warrick,	4,960	.....	.....	.....	.....	4,960
81	Washington,	12,541	.....	.....	.....	.....	.....
82	Wayne,	21,795	20,574	533	688	.....	21,795
83	Warren.	6,221	6,076	120	25	.....	6,221
84	White,	2,126	.....	.....	.....	.....	2,126
85	Wabash,	2,126	.....	.....	.....	.....	2,126
86	Wells,	.....	.....	.....	.....	.....	.....
87	Whitley,	.....	.....	.....	.....	.....	.....
		*	191,508	17,008	4,750	11,242	.....
	Total,	569,210	472,837	31,643	8,835	20,915	575,547

* Added for counties from which no returns are received.

No. 2—ADAMS.

AUDITOR'S OFFICE, DECATUR, INDIANA, }
 September 21st, 1843. }

To the Auditor of State:

SIR—In compliance with the requisitions of the revised laws, (extracts,) and your instructions, the following is submitted as a report of the condition of the surplus revenue of the county of Adams, at the time of the settlement with the late loaning agent of said county, on the 16th Sept., 1843.

The said agent charges himself with - - - \$1,752 31
 It being the amount of bonds he received from his predecessor.

Also, with amount of mortgages, - - - 373 29

“ “ of interest in funds, - - - 8 26

He also charges himself with - - - 141 60

It being the amount of interest he received on bonds, mortgages, &c.

Amounting to \$2,275 46

The amount of bonds agent deposited &c., - - - 1,752 31

“ “ of mortgages, agent deposited &c., - - - 373 29

“ “ of interest paid school commissioner (per receipt,) - - - 140 21

The amount of interest paid county treasurer, (per receipt,) - - - 9 65

Total, \$2,275 46

To get at that kind of a statement you require is a matter of impossibility, because the accounts of each agent and of each year are mixed and entangled so that they cannot be distinguished one from another. Their reports are mostly very informal. One agent has but one report on file, and that only shows the amount he received from his predecessor.

The whole matter of *account* from beginning to end is a complete mass of unintelligible complication.

The amount of principal now on hand in bonds and mortgages, there is no doubt, is perfectly secure; and from all that can be gathered from the books, papers, &c., the presumption is that the correct amount of interest each agent received has been regularly paid over to proper officer.

If this report is not sufficient, if it is too defective, you will please return instructions, and we will make another effort to bring forth a proper one.

Respectfully yours,

GEO. A. DENT, A. A. C.

Per W. A. BUGH.

M. MORRIS, A. S.

P. S. In relation to the seminary fund, it is in this condition: The seminary trustee is now on a visit to the east, has been for about one month or more, the books are not accessible, and consequently no settlement can be made in that fund until he returns, which will not be for some length of time yet.

In haste,

GEO. A. DENT, A. A. C.

Per W. A. BUGH.

M. MORRIS, A. S.

DECATUR, ADAMS COUNTY, IA. }
AUDITOR'S OFFICE, *September 21st, 1843.* }

To the Auditor of State:

SIR—The following is subjoined as a report of the condition of the school fund of Adams county, Ind., at the time of the settlement with the present school commissioner, September 16th, 1843.

The school commissioner charges himself with the amount received from his predecessor in bonds, notes, vouchers, &c.,	-	-	-	-	-	1,153 55
The amount of interest he received from the loaning agent of said county,	-	-	-	-	-	117 70
The amount he received on a judgment brought by suit to recover school funds,	-	-	-	-	-	150 00
The amount of interest he received on the school funds loaned, &c.,	-	-	-	-	-	9 50
The amount he received from clerk, supposed to be fees, &c.,	-	-	-	-	-	20

Amounting to

\$1,431 01

And credits himself with amount of notes and bonds paid over to auditor, (or rather deposited with auditor,)	391 42
Amount deposited with auditor in mortgages,	114 48
The amount of judgment in the Adams circuit court, suit brought to recover school funds,	315 00
The amount of vouchers he filed,	377 41

Making in total,

\$1,198 31

And leaving a balance in the hands of school commissioner, \$232 70

Respectfully,

G. A. DENT,

Per W. A. BUGH.

Statement of Auditor as to the condition of the School Lands of each township, on first day of September, 1843, for the county of Adams, Indiana.

<i>Congressional Townships.</i>	<i>Lands unsold.</i>		<i>Remarks.</i>
	ACRES.	VALUE.	
Town 27, N. R. 14 East,	640.00	\$1,280 00	
Town 28, N. R. 14 East,	640.00	2,240 00	
Town 28, N. R. 13 East,	640.00	1,920 00	
Town 27, N. R. 15 East,	415.24	1,453 34	
Town 26, N. R. 15 East,	640.00	800 00	
Town 25, N. R. 15 East,	640.00	800 00	
Town 25, N. R. 14 East,	623.00	1,869 00	
Town 25, N. R. 13 East,	640.00	1,280 00	
Town 26, N. R. 13 East,	640.00	800 00	
Town 27, N. R. 13 East,	640.00	800 00	
Town 26, N. R. 14 East,	640.00	1,280 00	
Town 28, N. R. 15 East,	640.00	640 00	
	7,438.24	\$15,162 34	

The foregoing statement is made from no authentic source, as the school sections have never been surveyed since the original surveys were made. There appear to be two fractional sections—the one caused by the Wabash River, the other by an Indian reservation: The estimates of the value of each is from the sale of land in the townships, but is mere supposition.

Yours obediently,

GEO. A. DENT, A. A. C.

M. MORRIS, A. P. A.,
Indianapolis, Ia.

No. 5—BOONE.

AUDITOR'S OFFICE, }
Lebanon, Boone county, Sept. 9th, 1843. }

Mr. Morris Morris, Esq.,

Auditor of Public Accounts :

SIR—I submit herewith a statement of the result of my investigation of the Surplus Revenue Fund, of this county, from the 10th of March, 1837, (which appears to be the date of the first receipts) to the 1st day of September, 1843, showing the aggregate amount of "receipts," from the State Treasury, loans refunded, and interest on loans, and the total "disbursements" by loans, and payments of interest to school commissioner, etc., up to the first day of September, in each year.

I would remark in relation to this fund, that it has been tolerably well husbanded, yet it is certain that an entire loss of a portion of the loans already made, will be the final result, as many of the loans have been made on personal security—and doubtful. And the same may be said of the loans on mortgage, for the lands were taken at a very high valuation, and would not now sell for a sufficiency in ready money to pay the interest and costs of sale, without paying any part of the principal.

It seems to me that foreclosures would result in nothing beneficial to the fund, or to the advancement of the common school fund.

The books of the agent have for the most part, been carefully kept, and regular monthly balances made.

I anticipate the final result of the investigation of all the trust funds, for the purpose of giving you what information I can, at as early a day as possible.

STATEMENT.

Total receipts from all sources up to 1st of September, 1837,

		\$6,052 86
" Disbursements,	"	6,052 86
		<hr/>
" Receipts,	1838	\$1,198 45
" Disbursements,	"	1,198 45
		<hr/>
" Receipts,	1839	\$2,183 44
" Disbursements,	"	2,138 41
		<hr/>
Balance on hand at close of year,		\$45 03
		<hr/>
" Receipts including balance at close of 1839,		
" "	1840	\$5,183 29
" Disbursements,	"	5,183 29
		<hr/>

Total receipts,	1841	\$932 90
“ Disbursements,	“	895 19
Balance on hand at close of year,		<u>\$37 71</u>
“ Receipts,	1842	\$1,065 82
Including balance at close of 1841,		
“ Disbursements,	1842	1,061 95
Balance on hand at close of year,		<u>\$3 87</u>
“ Receipts including balance on hand at close of		
1842 for 1843		\$673 00
“ Disbursements,	“	625 85
Balance on hand at close of year		<u>\$47 15</u>
Loss by fractions and omissions (by Agent,)		39
Mortgages and notes handed over on settlement		
by the Agent,		5,556 97
		<u>5,604 51</u>
Total amount received from State Treasury, as		
shown by the books,		<u>5,604 51</u>

The Agent has filed with me the receipt of county treasurer for the sum of \$47 54, which completes the settlement.

All of which is respectfully submitted.

A. J. BOONE, A. B. C.

No. 7. BLACKFORD.

Condition of School Land in Blackford county :— To the Auditor of State, September Term, 1843.

20 Congressional Township.	LAND SOLD.				LANDS UNSOLD.	
	Acres.	Amt. sold for.	Amt. paid.	Balance due.	Acres.	Value.
No. 1. Town 23, N.R. 10 East,	640 00	\$1,940 00	\$810 00	\$1,130 00	.....	.....
No. 2. Town 24, N.R. 10 East,	.....	.....	.....	.....	640 00	\$1,500 00
No. 3. Town 23, N.R. 11 East,	.....	.....	.....	.....	640 00	1,750 00
No. 4. Town 24, N.R. 11 East,	.....	.....	.....	.....	640 00	1,500 00
	640 00	\$1,940 00	\$810 00	\$1,130 00	1,920 00	\$4,750 00

STATE OF INDIANA, BLACKFORD COUNTY, ss.

I, Jacob Brugh, Auditor of said county aforesaid, do certify that the lands on this report sold is true, and the unsold land has been put down to the best of my judgment. Given under my hand at Hartford, Sept. 14, 1843.

JACOB BRUGH,

Auditor Blackford County.

THE REPORT

To Auditor of State in relation to the school funds in Blackford county on settlement with school commissioner, Sept. 1st, 1843, to-wit.

Township No. 23, range 10, east.

Outstanding loans at settlement with commissioner Sept.

1843,	-	-	-	-	-	-	\$770 27
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The amount of money from sales of land in this township, up to Sept. 1843.	-	-	-	-	-	810 00
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Balance in commissioner's hands on 1st Sept.,	-	-	\$39 73
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STATE OF INDIANA, }
Blackford county. }

The foregoing is a correct report according to the settlement with school commissioner Sept. term, 1843, of all the moneys collected for sales of lands sold and the amount loaned out, and amount in his hands.

Given under my hand and the seal of the board at Hartford Sept. 1st, 1843.

JACOB BRUGH, A. B. C.

Note. No settlement as to seminary funds.

September 25th, 1843.

To the Auditor of State:

On settlement with county seminary trustee, Sept. 25th, 1843, there was outstanding on loan of seminary funds, - - \$77 60

It being all the funds in his hands belonging to the seminary at settlement with him, and all at interest.

In one of my other reports I stated that I had not settled with the Seminary trustee, but since that he has settled with me, and the foregoing is the whole amount of the funds belonging to Blackford county that is collected at this date.

Given under my hand this 25th day of Sept., 1843.

JACOB BRUGH, A. B. C.

No. 13—CLINTON.

STATEMENT NO. 1.

Condition of the school lands in Clinton county on the first day of September, 1843.

LAND SOLD.					LAND UNSOLD.		
<i>Acres.</i>	<i>H^{rs} ds.</i>	<i>Am't sold for.</i>	<i>Am't paid.</i>	<i>Bal'ce due.</i>	<i>Acres.</i>	<i>H^{rs} ds.</i>	<i>Value.</i>
5.591	48	\$15,893 95	\$5,450 86	\$10,443 09	1.440	00	\$2,880 00

Remarks.

Most of the unsold land is in sections that have not been appraised and I have valued it from the best information I could get.

No. 13—Continued.

STATEMENT NO. 2.

Condition of the school fund of Clinton county on the first day of September, 1843.

<i>Balance due from purchasers of school section.</i>	<i>Amount loaned on mortgage of real estate.</i>	<i>Amount loaned on note.</i>	<i>Amount in hands of commissioner.</i>	<i>Total of school funds in cash.</i>	<i>Value of unsold lands at minimum price.</i>	<i>Total value of all school lands in the county.</i>	<i>Amount considered unsafe or lost.</i>
\$10,443 09	\$5,560 55	None.	None.	\$16,003 64	\$2,880 00	\$18,883 64	None.

STATEMENT NO. 3.

Condition of the surplus revenue fund in Clinton county on the first day of September, 1843.

<i>Whole am't of sur. rev. funds on loan at settlement.</i>	<i>Amount loaned on mortgage</i>	<i>Am't loaned on bond.</i>	<i>Am't considered safe.</i>	<i>Am't considered unsafe or lost.</i>	<i>Am't of interest due and unpaid.</i>
\$5,136 96	\$2,352 49½	\$2,784 46½	\$5,136 96	None.	\$238 61½

Remarks.—Perhaps the worst feature in the past management of the surplus revenue fund in this county, was the lack of promptness on the part of the agent in enforcing the payment of interest.

No. 13—Continued.

STATEMENT NO. 4.

Condition of the seminary fund of Clinton county on the first day of September, 1843.

<i>Value of semi-nary lot.</i>	<i>Am't loaned on note.</i>	<i>Cash on hand at settlement.</i>	<i>Total of semi-nary fund including lot.</i>	<i>Am't considered doubtful.</i>	<i>Am't considered lost.</i>	<i>Am't considered safe.</i>	<i>Am't of interest due and unpaid.</i>
\$186 00	\$644 29	\$50 29	\$880 58	\$62 50	\$16 00	\$616 08	\$130 15

REMARKS.

There can be but little doubt with regard to the bad management of this fund until within a few years; and even now the interest remaining unpaid on some of the loans for three years past, shows the careless manner in which it is yet managed. The first seminary treasurers kept their books so careless that they afford no clue to an accurate history of the management of this fund. One will attempt in vain to make any thing out of them. We can rely only on the reports of officers entrusted with it for the last two or three years.

Respectfully submitted,

JOHN P. CROTHERS,

Auditor of Clinton county.

To MORRIS MORRIS, A. P. A.

AUDITOR'S OFFICE, FRANKFORT, }
Clinton co., Ind., October 5th, 1843. }

No. 15—DECATUR.

The county auditor of Decatur county submits to the Auditor of State the following report in relation to the surplus revenue fund of his county as follows, to-wit:

RECEIPTS.

There has been received by the agent of this county
from the State, for the use of said county, the sum of, \$9,444 77

EXPENDITURES.

There was outstanding on loan at the time of settlement
with the agent thereof, and the abolishing of his office,
1st September, 1843, as follows, to-wit:

On loans secured by mortgage, - - -	- 2,134 95
On note, personal security, - - -	- 6,110 02
On certificates of deposit in Madison Branch Bank,	- 788 37½
On suits brought by agent, and thought to be secured,	- 403 43½
Cash in hand of agent at settlement, paid to treasurer,	- 7 99

\$9,447 77½

Respectfully submitted,

ANDREW DYER,

Auditor of Decatur co.

October 5th, 1843.

The county auditor of Decatur county submits to the Auditor of State the following report in relation to the congressional school fund of his county, to-wit:

RECEIPTS.

It appears from the best account that can be had of the book of the different school commissioners, that the whole of the land of this county sold for the sum of, \$19,539 65

EXPENDITURES.

There was outstanding on loans at the time of settlement with the present school commissioner, up to 1st of September, 1843, which was handed over on settlement,					
the sum of,	-	-	-	-	- 10,924 82
Balance due from purchasers of land,	-	-	-	-	- 8,472 64
Total amount handed over,	-	-	-	-	- 19,397 48
Delinquency,	-	-	-	-	- \$142 17

Respectfully submitted,
ANDREW DYER,
Auditor of Decatur co.

October 5th, 1843.

The auditor of Decatur county submits to the Auditor of State the following report in relation to the three per cent. fund of his county, as follows, to-wit:

RECEIPTS.

There has been received from the State Treasury by late agent, December 7th, 1838,	-	-	-	- \$564 64
do. do. September 25, 1839,	-	-	-	211 84
do. do. July 14, 1840,	-	-	-	282 38
from former agent, B. Jones,	-	-	-	130 00
Total,	.	.	.	.
	.	.	.	\$1,188 86

October 5th, 1843.

Amount on loan,	-	-	-	-	-	-	-	\$100	27
Cash on hand,	-	-	-	-	-	-	-	14	01
								\$114	28

NOTE—I have made such an examination of the condition of the school funds as time would permit. The records of the school commissioner's office are quite insufficient to furnish any thing like a correct idea of the business from the commencement. It is impossible to ascertain from the books and papers of the office, the whole amount of receipts and disbursements of interest on the several funds. The principal, however, is safe, and I have reason to believe from the character of the incumbents of the office, and the papers on file, that all the moneys received by them have been properly applied and accounted for. The securities for all the loans are believed to be good. The school lands of three townships only have been sold. The value affixed to the lands unsold is merely an estimate as lands are now selling.

SURPLUS REVENUE.

Total amount belonging to Elkhart county,	-	-	\$5,831 24
Loaned on mortgage,	-	-	1,955 00
Loaned on note, personal security,	-	-	3,876 24

The whole amount is supposed to be secure, with the exception of \$66 66½ in process of collection.

It is impossible to ascertain the whole amount of interest received by the several agents, as no record has been kept for a large portion of the time. I believe, however, they have endeavored to account for all moneys in their hands. If there is any deficit, it must be small. A large amount is delinquent, and a portion for two or three years.

SEMINARY FUND.

Whole amount of fund, \$1,349 01—all of which is on loan, and considered safe.

The board of commissioners have concluded not to expend the fund until it becomes large enough to erect suitable buildings, and sustain a public school. The interest is therefore added to the principal annually.

The above is believed to be the true condition of the several funds belonging to this county. Given under my hand at Goshen, this 28th day of September, A. D., 1843.

E. W. H. ELLIS,
Auditor of Elkhart county.

MORRIS MORRIS, Esq.

No. 21. FAYETTE.

Report made by the Auditor of Fayette county, showing the condition of the Common School Fund in said county at the time of the settlement made thereof.

SURPLUS REVENUE.

Safe,	-	-	-	-	-	-	-	-	-	\$6,703 47
Doubtful,	-	-	-	-	-	-	-	-	-	4,034 47
Lost,	-	-	-	-	-	-	-	-	-	107 56

CONGRESSIONAL TOWNSHIP.

Safe,	-	-	-	-	-	-	-	-	-	\$12,306 19
Doubtful,	-	-	-	-	-	-	-	-	-	
Lost,	-	-	-	-	-	-	-	-	-	

OTHER COMMON SCHOOL FUNDS.

Safe,	-	-	-	-	-	-	-	-	-	\$1,550 77
Doubtful,	-	-	-	-	-	-	-	-	-	
Lost,	-	-	-	-	-	-	-	-	-	

Report made by the Auditor of Fayette county, showing the condition of the Common School Fund in said county, at the time of the settlement made thereof.

Amount of fund loaned on personal security,	-	-	-							\$140 00
Value of buildings,	-	-	-	-	-	-	-	-	-	1,500 00

The above is substantially correct.

DAN'L RENCH, A. F. C.

No. 22. FLOYD.

AUDITOR'S OFFICE, FLOYD COUNTY, }
November 2d, 1843. }

Statement of the condition of the several School Funds, and County Seminary Fund, on settlement with the agents thereof, on the 15th day of September, 1843.

SURPLUS REVENUE FUND.

Loans.

There was outstanding on loan at the time of settlement with the agent of said fund, and the abolishing of office on the 15th day of September, 1843, - - \$7,759 00

There was paid into the county treasury by said agent on settlement, as per receipt filed, - - -	1,154 37
Total,	<u>\$8,913 37</u>

Condition of Loans.

The sum of \$7,759 00 is considered safe.

SEMINARY FUND.

Loans.

There was outstanding on loan at the time of settlement with the county seminary treasurer on the 15th day of September, 1843, - - -	\$1,892 77
There was paid into the county treasury by the treasurer of said fund on settlement, as per receipt filed, -	140 61
Total,	<u>\$2,033 38</u>

Condition of Loans.

The sum of \$1,892 77 is considered safe.

The sum of \$40 00 is considered lost—Illinois money.

*Statement as to the condition of the School Lands of each township
on the 15th day of September, 1843.*

<i>Congressional Townships.</i>	<i>Acres</i>	<i>LAND SOLD.</i>			<i>Land un- sold.</i>
		<i>Am. s'd for</i>	<i>Amt. paid.</i>	<i>Bal. Due.</i>	
Town 2, Range 5 East, - -	640 00	\$3,883 00	\$3,579 00	\$254 00	None.
Town 2, Range 6 East, - -	640 00	2,675 00	913 75	1,761 25	
Town 3, Range 6 East. - -	639 00	10,240 00	2,560 00	7,680 00	
Total,	1,919 00	\$16,748 00	\$7,052 75	\$9,695 25	

*Condition of loans of the Common School Fund of each township on
the 15th day of September, 1843.*

<i>Congressional Townships.</i>	<i>Amt. of loans.</i>
Town 2, Range 5 East, - - -	\$3,563 50
Town 2, Range 6 East, - - -	650 00
Town 3, Range 6 East, - - -	2,500 00
Total,	<u>\$6,713 50</u>

Balance due to this fund, not included in the above :	
Due from Preston F. Tuley, late agent, (sued on and doubtful,) - - - - -	\$85 00
Due from Jacob T. Smith, the late agent, and not paid over, supposed to be lost, Illinois money, - - -	125 09
	<hr/>
	\$210 09

All of which is respectfully submitted.

DAVID WILKINSON,
Aud. of Floyd county.

M. MORRIS, A. P. A.

N. B. I have sent a statement of these funds to Mr. G. H. Dunn, in which I omitted the \$125 09 Illinois money. You will please to give him this item, and he can place it under the proper head.

Yours, &c. D. WILKINSON, A. F. C.

No. 25. FULTON.

ROCHESTER, FULTON COUNTY, }
Auditor's Office, November 1, 1843. }

To the State Auditor :

SIR : The following statement is intended to show the total amount of receipts and disbursements of our school commissioner's office, from its first commencement down to the 12th day of Sept. 1843—at which time the papers, &c., of said office came into my hands as county auditor. I cannot show the exact amount of each different kind of funds received, but I think I have the sum total correct, which includes all receipts, whether principal or interest, from every source whatever, for school purposes; and the disbursements are the same, including all loans made, and interest paid to townships, or otherwise, as follows :

Received by John B. Ward, school com'r of Fulton co.,	
from Aug. 6, 1836, to Jan. 2, 1838, - - -	\$1,231 33
Disbursements by him, same time, - - -	1,233 86
	<hr/>
Overpaid by Ward, - - - - -	2 53
Received by Hugh Miller, school comm'r Fulton county,	
from Jan. 2, to Oct. 27, 1838, - - -	569 27
Disbursements by him, same time, - - -	569 27
Received by S. J. Welton, school comm'r Fulton county,	
from Oct. 27, 1838, to Nov. 19, 1840, - - -	\$2,097 34
Disbursements by him, same time, - - -	2,050 94
	<hr/>
Balance due from Welton, (secured to the satisfaction of the county board,) - - -	\$46 40

Received by Isaiah Hoover, school com'r Fulton county, from November 19, 1840, to December 2, 1841,	-	\$1,138	54
Disbursements by him for same time,	-	1,126	00
		<hr/>	
Balance due from Hoover, (considered safe,)	-	\$12	54
Received by John B. Ward, school com'r Fulton county, from December 2, 1841, to September 12, 1843, the sum of	-	\$3,562	28
Disbursements by him, same time,	-	3,353	18
		<hr/>	
Balance in commissioner's hands, September 12, 1843,		\$209	10

RECAPITULATION.

Total of receipts from August 6, 1836, to Sept. 12, 1843,	\$8,608	76
Disbursements, same time,	\$8,343	25
Due from Welton, late school commissioner,	46	40
Due from Hoover, " "	12	54
Balance in school commissioner's hands, -	209	10
	<hr/>	
	\$8,611	29
Subtract excess paid by Ward, -	2	53
	<hr/>	
	\$8,608	76

P. S. This calculation includes all renewing and extending of mortgages, and other loans by the school commissioner, as a part of the above receipts and disbursements.

Of the above receipts, there has been received from the surplus revenue agents from March 16, 1837, to September 12, 1843, interest from said fund the sum of \$1,050 18. From delinquent tax, penalty, interest, &c., \$448 62. The balance of the above sums received, have been either principal or interest from sales of land, or interest on back payments for land sold, or loans refunded by borrowers.

Condition of the Common School Fund of Fulton county.

Safe,	-	-	-	-	-	\$7,323	00
Doubtful,	-	-	-	-	-	57	00
Lost,	-	-	-	-	-	none.	
Mortgage,	-	-	-	-	-	2,945	25
Note,	-	-	-	-	-	86	57
Balance due on land sold,	-	-	-	-	-	4,348	18
Total fund at interest,	-	-	-	-	-	7,380	00

Condition of Surplus Revenue Fund of Fulton county.

Safe,	-	-	-	-	-	\$2,025	60
Doubtful,	-	-	-	-	-	100	00

Lost,	-	-	-	-	-	-	-	none.
On mortgage,	-	-	-	-	-	-	-	100 00
On notes and bonds,	-	-	-	-	-	-	-	2,025 60
Whole fund,	-	-	-	-	-	-	-	2,125 60

Condition of Seminary Funds of Fulton county.

Safe,	-	-	-	-	-	-	-	\$253 05
Doubtful,	-	-	-	-	-	-	-	none.
Lost,	-	-	-	-	-	-	-	none.
Mortgage,	-	-	-	-	-	-	-	none.
Notes,	-	-	-	-	-	-	-	253 05

Condition of the Three per cent. Fund, Fulton county.

None of this fund on hand to report—it has all been expended that has been drawn.

The foregoing table shows the present amount and situation of the above funds at the time of settlement with the officers entrusted with them. The settlement with the surplus revenue agent and seminary trustee were made on the 18th of September, 1843, and with the school commissioner on the 12th September, 1843. My examinations were as thorough as I thought necessary, and I believe the officers faithfully accounted for all moneys received by them. Though there is some back interest not paid, yet I think it can be all got without any loss.

We have always been favored with a very efficient county board, who have kept a vigilant watch over these funds, as well as all other county business. Our officers have also been very punctual and efficient in the discharge of the several duties required of them, for which the people will not be remiss in reciprocating. Our board held an extra session last Friday, and took bond from the treasurer and myself, and carefully examined the foregoing settlements made by me with the said officers, and made some orders for renewing the securities of said loans, and taking in all cases where practicable mortgages on real estate—which I think will be promptly complied with in most cases.

Respectfully submitted by
L. N. BOZARTH, A. F. C.

No. 27. GREEN COUNTY.

AUDITOR'S OFFICE,
Green county, September 21st, 1843. }

STATEMENT

*Of the condition of the School Funds on settlement with Wm. Mason,
 School Commissioner.*

RECEIPTS.

There was in C. Shaw's hands in good funds,	\$89 69	
do. do. in Illinois money,	40 00	
	<hr/>	\$129 69
There has been received since said settlement as follows, to-wit :		
From sale of land mortgaged to town 7, r'ge 3,	\$63 00	
From loans refunded by borrowers, - -	280 18	
From interest on loans of funds, - -	274 25	
From interest on sale of lands, - -	320 20	
From agent of surplus revenue, - -	80 00	
From delinquent lands, muster fines, and five per cent. on tax of poll, - - -	10 20	
From sale of lands, - - -	112 50	
	<hr/>	1,140 33
		<hr/>
		\$1,270 02

EXPENDITURES.

There was paid out by commissioner since set- tlement as follows, to-wit :		
Amount of funds re-loaned, - - -	\$207 75	
Amount paid township treasurers, - -	385 81	
Amount paid township 7, range 3, of principal in the purchase of a tract of mortgaged land, (marked incidental,) - - -	63 00	
	<hr/>	656 56
Amount on hand and paid to W. D. Lester, successor, - - -	390 60	
Amount of cash on hand, - - -	133 77	
Amount of discount on Illinois funds, -	26 00	
Amount overcharged in loans refunded, -	63 00	
Amount of error in dividends, - - -	09	
	<hr/>	\$1,270 02
		<hr/>

RECEIPTS.

Town.	Range	Amount received from C. Shaw.	Am't rec'd from Sur. Rev. Agent.	Amount of sale of Ill. money.	Amount of interest on loans.	Amount of interest on sale of lands.	Amount of principal on loans.	Am't rec'd of principal on lands.	Incidental.
For 6	3	\$5 98	\$5 33	\$0 93	\$7 40	\$10 35	\$	\$	\$
6	4	5 98	5 33	93	6 40				
6	5	5 98	5 33	93		36 45			
6	6	5 98	5 33	93	5 60	22 50			
6	7	5 98	5 33	93	7 20	6 50			
7	3	5 98	5 33	93	34 21	33 90	63 00		
7	4	5 98	5 33	93	21 60	19 57	50 00		
7	5	5 98	5 33	93	19 82	50 02	30 00		
7	6	5 98	5 33	93	4 60				
7	7	5 98	5 33	93	21 12	19 12	7 18	37 50	
8	3	5 98	5 33	93	5 20	7 20			
8	4	5 98	5 33	93	7 56				
8	5	5 98	5 33	93	87 28	69 61	50 00		
8	6	5 98	5 33	93	34 26	38 22	35 00	75 00	
8	7	5 98	5 33	93	12 00	6 75	45 00		
		89 70	79 95	13 95	274 25	320 20	280 18	112 50	10 20

Total amount with which school commissioner is chargeable, \$1,180 93.

EXPENDITURES.

<i>Town.</i>	<i>Range.</i>	<i>Amount of funds re-loaned.</i>	<i>Amount paid township treasurers.</i>	<i>Incidental.</i>
6	3	\$16 30	\$63 00
6	4	.....	.....
6	5	.....	48 79
6	6	.....	25 59
6	7	.....	25 94
7	3	.....	96 45
7	4	\$30 00	41 56	
7	5	22 75	73 68	
7	6	.....	.....
7	7	25 00	9 35	
8	3	.....	.....
8	4	.....	.....
8	5	50 00	.....
8	6	35 00	20 75	
8	7	45 00	27 40	
		\$207 75	\$385 81	\$63 00

Total amount paid,	\$656 56	
Am't paid to W. D. Lester, successor,	390 60	
	<hr/>	\$1,047 16
Amount of cash on hand, -	-	133 77
		<hr/>
		<u>\$1,180 93</u>

List of bonds, with personal security, due to surplus revenue received by auditor from agent.

No.	Names of borrowers.	Names of securities.	Am't of principal due.	Am't of interest due.
1	Frederick Bingham, -	Josiah Shields and David Burcham, -	\$66 66	\$4 66
2	David W. Sparks, -	Andrew S. Sparks and John Dobbins, -	55 00	.....
3	Samuel R. Cavins, -	Samuel Simons and James Fuller, -	229 66	.....
4	John R. Dixon, -	Sol. Dixon and Samuel Simons, -	39 83	5 57
5	Stephen H. Lockwood, -	Peter Hill and Will. M. Norris, -	33 33	4 67
6	Samuel Simons, -	A. Downing and E. Boon, -	100 00	.....
7	James Queen, -	D. Bledsoe and Madison Wilkes, -	33 33	.....
8	Thomas Bradford, jr., -	Thomas Bradford, sr., and James Herrel, -	93 00	20 42
9	James Herrel, -	William Harrah and James Armstrong, -	10 00	.....
10	Henry Strickland, -	Harbert Sanders and Charles Gillam, -	30 00	2 10
11	Susan Lester, -	Peter R. Lester and Drayton Lester, -	20 00	.....
12	John Inman, -	Lewis B. Edwards and George Anderson, -	250 00	35 00
13	John Raper, -	Thomas Anderson and Robert Tibbitts, -	33 33	4 67
14	Andrew S. Sparks, -	William Templeton and John Templeton, -	87 59	.....
15	O. G. Carmichael, -	Samuel R. Cavins and William M. Norris, -	25 00	1 75
16	Wm. O'Neal, -	John V. Bynum and Lewis Chapman, -	60 00	.....
17	Wm. C. Sadler, -	Samuel R. Cavins and John M. Sadler, -	92 00	12 88
18	M. H. Shryer, -	William Shryer and William Freeland, -	271 00	37 94
Total,			\$1,529 74	\$129 66

Amount of surplus revenue loaned on mortgage security.

No.	Names of borrowers.	Am't of principal due.	Am't of interest due.	Remarks.
19	John C. Brown,	\$300 00	\$21 00	In suit.
20	John Crooks,	400 00	120 00	In suit.
21	Elijah Boon,	250 00	55 00	Land sold by sheriff and
22	John T. Freeland,	150 00	33 00	[purc'd by Aud. St'te.
23	R. H. Edwards,	200 00	44 00	Edwards gone to New
24	John Stafford,	400 00	56 00	[York and land not
25	James Ferguson,	55 00	3 85	[worth more than 100
26	John B. Ferrell,	400 00	28 00	[dollars.
27	Joseph Wilson,	25 00	1 75	
28	Zach. Morgan,	300 00	42 00	
29	Samuel Fields,	150 00	10 50	
30	Isaac C. Buskirk,	400 00	63 50	
31	Ruel Learned,	100 00	22 00	Land not worth the mo-
32	Meredith Gancy,	300 00	42 00	[ney.
Total,		3,430 00	542 60	

No. 28. GRANT COUNTY.

AUDITOR'S OFFICE,
Grant county, October 23d, 1843. }

MORRIS MORRIS, Esq.

SIR: In accordance with your instructions, I herewith transmit a report of the school fund of Grant county. I could not forward it sooner, as the books have been kept in a most wretched condition, and it required a careful examination to make any thing like a correct report.

The first school commissioner, (Solomon Wright,) by his books, does not account for interest to the amount of \$12 77½, which, included in the whole amount of his deficiency, makes \$572 72½. In 1839, when he vacated the office by the election of his successor, he was made defaulter to the amount of \$594 13½; he paid over to his successor the sum of \$370 00, which made his true defalcation \$224 13½. In the investigation I have made, and giving him credit for the \$370 00 paid, his deficiency is \$202 72½. His successor commenced suit against him May 20th, 1842. Solomon Wright, by his securities, may be considered good.

The second school commissioner, (Samuel N. Woolman,) by the books, has not accounted for interest to the amount of \$469 90; part of this amount, I believe, he has collected, as there has been receipts filed with me, of which there was no entry on the books, and part he has not collected, but which was due, and should have been paid before he resigned, in August last; therefore he was charged with it till it should be collected. Some of it has been collected, for which he has received a credit. Mr. Woolman paid over \$179 31 to the present school commissioner, therefore his deficit is \$1,036 60½, including the interest not accounted for. He may be considered good.

In one of the townships forty acres became forfeited for the non-payment of interest which became due September 9, 1839. The land was sold October 17, 1840. The school commissioner, on July 18th, 1843, refunded to the representative of the first purchaser the sum of \$36 65. The residue remaining unpaid on the land when it became forfeited was ninety dollars; it sold for 140 dollars; therefore, in my opinion, the school commissioner should have refunded 50 dollars of principal, and out of that he should have taken the interest due up to the time of sale, which would be \$6 33; and one hundred per cent. on 90 dollars for four months, which would be 30 dollars, and advertising said land one dollar, would make in all \$37 33, which, deducted from 50 dollars, would leave to be refunded to the first purchaser \$12 67, according to the law for forfeitures in 1840. Am I right?

Mr. Woolman went into office September, 1839, and did not commence suit against his predecessor till May, 1842. By some means the first school commissioner became stripped of his property in the intervening time which occurred from his vacation of office till suit was commenced against him. His deficiency may probably be collected from his securities. Mr. Woolman and his securities are perfectly good. Is he liable for Wright's deficiency because he did not take the proper steps to collect the same within a reasonable time? I would wish to have your views on these subjects before the board meets in December.

Yours respectfully,

JOHN GILBERT, *A. G. Co.*,

By ROBERT GILBERT, *Deputy*.

MORRIS MORRIS, Esq., *A. P. A.*

To sales of land,	-	-	\$4,213 37½	By loans,	-	-	\$13,399 48
interest on surplus revenue,	-	-	1,083 63½	sales of land refunded,	-	-	36 65
fee fund,	-	-	69 07½	interest on loans refunded,	-	-	4 68½
school fund from Treasurer of State,	-	-	49 05	fee fund refunded,	-	-	6 32½
interest from purchasers of lands,	-	-	3,211 53½	interest of school funds,	-	-	5,005 98½
interest from purchasers of lands not accounted for,	-	-	159 05½	incidental expenses,	-	-	5 62½
interest on loans,	-	-	1,781 94	amount of mortgages and notes handed over to Auditor on settlement,	-	-	4,454 19½
interest on loans not accounted for,	-	-	323 62	amount of cash handed over to school commissioner, (the third one)	-	-	179 31
incidental receipts,	-	-	40 32½	amount of Solomon Wright's deficien- cy, first school commissioner,	-	-	202 72½
loans refunded,	-	-	8,945 78½	amount of Samuel N. Woolman's de- ficiency, 2d school commissioner,	-	-	1,036 60½
loans outstanding,	-	-	4,454 19½				
			<u>24,331 58½</u>				<u>\$24,331 58½</u>
To balance due,	-	-	\$1,239 33½				

School Commissioners' account, continued.

	LAND SOLD.				LANDS UNSOLD.	
	Acres.	Amount sold for.		Amount paid.	Acres.	Value.
				Balance due.		Dollars.
CONGRESSIONAL TOWNSHIP.						
		Dollars.				
Township No. 24 north, R. No. 8 east,	630.50	2,188 12 $\frac{1}{2}$	547 12 $\frac{1}{2}$	1,641 00	40.00	100 00
Township No. 23 north, R. No. 9 east,	640.00	2,911 60	737 90	2,173 70		
Township No. 25 north, R. No. 8 east,	640.00	2,028 80	1,306 00	752 72 $\frac{1}{2}$		
Township No. 23 north, R. No. 8 east,	640.00	2,114 00	753 50	1,360 50		
Township No. 24 north, R. No. 9 east,	640.00	2,145 00	536 25	1,608 75		
Township No. 25 north, R. No. 9 east,	520.00	1,330 40	332 60	997 80	120.00	360 00
Total,	3,710.50	12,717 92 $\frac{1}{2}$	4,213 37 $\frac{1}{2}$	8,534 47 $\frac{1}{2}$	160.00	460 00

AUDITOR'S OFFICE, MARION, GRANT COUNTY, INDIANA, }
 October 6th, 1843. }

Morris Morris, Esq.,

SIR: In accordance with the late law in relation to the seminary funds, I herewith transmit a report of the condition of said fund for Grant county.

The former trustees have had a simple memorandum book only, and with the exception of the past year, the amount of accruing interest cannot be ascertained.

The amount of the funds on hand does not meet, by nearly \$300, the vouchers on file in my office, the fund being so much larger.

Seminary Fund of Grant county.

There was outstanding on loan at the time of the settlement with the county seminary treasurer, on the 7th of September, 1843, - - - - -	\$464 09
(The above is considered safe.)	
One note and two judgments, in amount, \$24 51, are considered lost, and not included above.	
There was paid over to the county treasurer, by the treasurer of the seminary trustees on settlement, Sept. 7th, 1843, - - - - -	5 33½
There has been expended for a site for county seminary, - - - - -	250 00
Makes the total amount of the seminary fund to be -	\$719 42½

Want of time has not enabled me to examine properly, and ascertain how much may be collected, and how much is lost, and yet outstanding of fines, forfeitures, &c., but I trust to be able so to do in March next.

Yours, very respectfully,

JOHN GILBERT, A. G. C.

BY ROBERT GILBERT, *Dep'y.*

MORRIS MORRIS, A. P. A.

AUDITOR'S OFFICE, }
Marion, Grant county, October 9th, 1843. }

Morris Morris, Esq.:

SIR: In compliance with the late law in relation to the surplus revenue fund, the auditor of Grant county submits his report of said fund of the county of Grant.

I wish you to advise me how to act in relation to Isaac Bedsaul's certificate for the defalcation of Murray C. Woodworth. When Mr. Bedsaul went into office in 1838, he made loans that year to the amount of \$225, and also paid interest to the school commissioner to the amount of \$113 57; all he received of principal in 1838 was \$16 66 $\frac{2}{3}$, and of interest, \$20 68; to meet the amount he paid out, therefore, he must, in this case, have used his own money, but he says he did not; then if he had the means belonging to the fund, M. C. Woodworth must have paid over to him at least what would enable him to make the loans and pay the interest which were required of him that year. The books and papers do not show that any money was paid over by M. C. Woodworth, and yet, without him paying over, Bedsaul could not make the loans and pay the interest. By the books, M. C. Woodworth, when he resigned, had on hand, of principal \$239 26 $\frac{1}{4}$, of interest \$90 16, and if he paid over only what Bedsaul required to make the loans and pay the interest, he would be only a defaulter to the amount of \$28 20, and if he paid all over Bedsaul consequently would have said amount on hand. In investigating what books and papers were handed over, I charged Bedsaul with the whole of M. C. Woodworth's deficiency. He affirmed M. C. Woodworth's defalcation, and I required him to file a certificate of it; therefore I would wish to be advised how to act on the matter.

If I have to take Bedsaul's certificate of M. C. Woodworth's defalcation, the amount of deficiency may be considered as lost, as there appears to be no bond for that year, at least none in this office, and I have made enquiries for one but cannot find any.

If Mr. Bedsaul's certificate is to be considered valid, then Mr. Bedsaul will only be liable for the balance of principal of said fund and interest. He has not yet paid it.

I have not got through with the school commissioners' books yet, and from the manner in which they have been kept, it will take from two to three weeks at least before a report can be made to your satisfaction.

Yours, very respectfully,

JOHN GILBERT, A. G. C.,

By Robert Gilbert, deputy.

Morris Morris, Esq., A. P. A.

The surplus revenue agents in account current with the surplus revenue fund of Grant county.

RECEIPTS.

To surplus revenue fund,	-	-	-	-	\$3,294 69
To interest on surplus revenue fund,	-	-	-	-	1,300 50
To amount of interest on loans of surplus revenue fund, not accounted for and supposed to be collected,	-	-	-	-	

80 58 $\frac{1}{4}$

To amount of interest on loans of surplus revenue fund, not accounted for but supposed to be collectible, - - - - -	73 56
To amount of interest lost, - - - - -	136 71
To loans refunded of funds of the surplus revenue, - - - - -	7,092 89
To amount of surplus revenue fund outstanding, (lost,) - - - - -	156 25
To loan of interest of surplus revenue fund outstanding, - - - - -	72 33
To loans of surplus revenue fund, outstanding, - - - - -	2,999 81
	<hr/>
	\$15,207 32½
To balance of surplus revenue fund, - - - - -	\$45 02½
To balance of interest on surplus revenue fund, - - - - -	146 98

EXPENDITURES.

By loans of surplus revenue fund, - - - - -	\$10,248 96½
By interest on loans of surplus revenue fund, - - - - -	1,092 66
By loans of interest on surplus revenue fund, - - - - -	72 33
By incidental expenses of surplus revenue fund, - - - - -	100 18½
By interest on Trask and Trimble's mortgage, (lost,) - - - - -	152 34
By amount of surplus revenue fund lost, - - - - -	156 25
By amount of surplus revenue fund lost by the defalcation of Murray C. Woodworth, surplus revenue agent in the year 1837 and part of the year 1838, as per certificate of Isaac Bedsaul, surplus revenue agent, - - - - -	43 10
By amount of loan of interest on surplus revenue fund as handed over by agent to auditor; note on personal security, - - - - -	72 33
By amount of notes and mortgages handed over to auditor, - - - - -	2,328 53
By amount of bank stock in the branch at Fort Wayne of the State Bank of Indiana, as per certificate handed over to auditor, - - - - -	671 28
By amount of cash handed over to Treasurer as principal, - - - - -	50 50
By amount of cash handed over to Treasurer as interest, - - - - -	26 85
By balance, - - - - -	192 00½
	<hr/>
	\$15,207 32½

No. 30. HARRISON.

*Statement of the condition of the School Lands of Harrison county,
up to 1st September, 1843.*

LANDS SOLD.

Acres,	-	-	-	-	-	-	5,575	00
Amount sold for,	-	-	-	-	-	-	\$17,411	17
Amount paid for,	-	-	-	-	-	-	9,232	98
Balance due,	-	-	-	-	-	-	8,178	19

LANDS UNSOLD.

Acres,	-	-	-	-	-	-	2,234	00
Value,	-	-	-	-	-	-	\$5,000	00

There appears to be about \$102 14 due one township which has never been received by the present commissioner, nor by his immediate predecessor, as they both aver. I have no doubt but both of these gentlemen have acted in perfect good faith, (in fact all of the commissioners,) but the commissioner (Mr. Long) acted very carelessly. The present commissioner, as I before stated, has kept his books plainly and correctly. Before he came into office, no regular accounts were kept, and I find it totally impossible to make any statement further back than the present commissioner's books extend, and they exhibit things as I present them here. The commissioner who preceded Mr. Long kept no books at all—never kept any account of the sales of lands, or any thing.

THOS. C. SLAUGHTER,
Auditor Harrison county.

AUDITOR'S OFFICE, HARRISON COUNTY, }
September 1, 1843. }

SIR: In compliance with your instructions, I make the following statement of the condition of the different trust funds placed under my supervision by the late statutes.

SURPLUS REVENUE FUND.

There was outstanding on loan at the time of settlement
with agent, and the abolishing of his office, September
1st, 1843, - - - - - \$11,030 25
Which of course remains the same.

Condition of Loans.

The sum of \$9,591 25 is considered safe.

The sum of \$1,439 00 is in suit, but considered safe, making \$11,030 25, the total on loan.

Receipts.

There was paid over to treasurer by the surplus revenue agent on settlement with auditor, September 1st, 1843, (of principal),	-	-	-	\$51 24
Which, added to the amount on loan, makes the amount originally received from State Treasurer,	-	-	-	11,081 49
There was paid over to treasurer by agent on settlement, September 1st, 1843,	-	-	-	589 50
Which is still on hand.				

SEMINARY FUNDS.

There was outstanding on loan at the time of the settlement with county seminary treasurer, on 1st September, 1843,	-	-	-	\$1,026 52½
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Condition of Loans.

The sum of \$895 40½ is considered safe.

The sum of 131 12½ exceedingly doubtful.

Makes total, \$1,026 52½

Receipts.

There was paid over to county treasurer by treasurer seminary trustees at settlement, September 1st, 1843,	\$18 73½
Which remains same. (\$10 bad money.)	

CONGRESSIONAL TOWNSHIP FUNDS.

Outstanding loans at settlement with school commissioner September 1, 1843,	-	-	-	\$8,629 45
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Receipts.

There was in commissioner's hands at settlement, September 1st, 1843, (of principal),	-	-	\$603 53
Which, added to amount loaned, makes the amount originally received by present commissioner,	-	-	9,232 98
All which has been derived from sales of lands.			

There was in commissioner's hands at settlement, Sept.

1st, 1843, (of interest,)	-	-	-	406 31
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Which is still on hand.

I hope this statement will prove satisfactory. For reasons stated in another place, I am totally unable to give a detailed statement of the liability of any former commissioners—no books have been kept from which I can collect any thing satisfactory. You here have a statement of the present condition of the funds.

Very respectfully,

Your obedient servant,

THOS. C. SLAUGHTER,

Aud. Harrison county.

No. 31. HENDRICKS.

AUDITOR'S OFFICE, HENDRICKS COUNTY,	}
Danville, November 8th, 1843,	

The auditor of Hendricks county submits to the Auditor of State the following report on the condition of the congressional school fund, surplus revenue fund, and county seminary fund in said county on the first day of September, 1843.

No. 1. *Congressional school fund.*

There was outstanding on loan at settlement with commissioner	
Sept. 1st, 1843,	. \$16,776 22½
Principal in hands of commissioner at settlement,	- 190 52
Total loans of congressional school fund,	. \$16,966 74½
Amount due from purchasers of school lands,	. 9,219 35
Total of fund at interest,	. \$26,186 09½

RECEIPTS AND DISBURSMENTS.

Principal in hands of commissioner on settlement	September 1st,
1843,	. \$190 52
Interest in hands of commissioner at settlement,	. 712 35
Total in hands of commissioner at settlement,	. \$902 87

Amount due said fund not included in the above—

From Edward Strange, (second commissioner,)	. \$489 69
From William H. Darnall, (third commissioner,)	. 387 50
Total amount of default,	. \$877 19

The above default is the result of an investigation of the accounts of commissioners from the first transaction in the fund to the 5th September, 1837, embracing the terms of two commissioners; the default is on the second and third; Darnall having never accounted for the money received from Strange, and Strange failed to account to Darnall (his successor) for all the money he received. Measures will be taken to secure the payment of the principal and interest of the default, as soon as practicable.

No. 2. *Surplus revenue.*

There was outstanding and upon loan at the time of settlement with the agent thereof and the abolishing of his office Sept.

1st 1843,	\$9,860 08
There was a judgment in circuit court for,	66 66 ³ / ₄
Principal in hands of agent at settlement,	14 00
<hr/>	
Total amount of fund,	\$9,940 74 ³ / ₄

CONDITION OF LOANS.

Considered safe, but the collection of interest has been too much neglected.

RECEIPTS AND DISBURSMENTS.

There was paid over to treasurer by the agent, on settlement with auditor Sept. 1st, 1843, as principal on hand	\$14 00
As interest on hand,	129 46
<hr/>	
Total receipts Sept. 1st, 1843,	\$143 46

An investigation of the accounts of this fund will be attempted as soon as possible. The books that have come into my hands are in a bad situation for an investigation.

No. 3. *County seminary fund.*

This fund has been expended in the erection of a building which is nearly completed. The trustees have contracted for the finishing of the house in anticipation of future funds coming into their hands and are in debt some eight or nine hundred dollars; the precise amount is not known, all the claims not being audited. A thorough settlement of the accounts of this fund will be made at the next term of the county board.

Probable cost of seminary building, \$3,000 00.

No. 4. *Condition of school lands on 1st day of September, 1843.*

LAND SOLD.

Acres,	.	.	.	.	.	7,680
(Twelve sections.)						
Amount sold for,	.	.	.	.	.	\$18,168 00
Amount paid,	.	.	.	.	.	8,948 65
Balance due,						\$9,219 35

School lands all sold.

The investigation of the accounts of the congressional school fund noticed under its proper head, has been carefully made, commencing with the first transaction in that fund, and ending September 4th, 1837. The default of \$877 19 principal, and interest on that sum, making in all a considerable loss to the fund, would never have been detected without such an investigation, and I intend pursuing it through all the accounts of the several funds that have come to my hands.

JOHN BAKER, A. H. C.

No. 32. HENRY.

AUDITOR'S OFFICE,
Newcastle, September 30th, 1843. }

The auditor of Henry county, Indiana, submits the following report to the Auditor of State, as follows, to-wit:

STATEMENT No. 1,

In relation to School Sections in said county up to 1st day of Sept. 1843

Congressional Townships.	LAND SOLD.				LAND UNSOLD.	
	Acres.	Amount sold for.	Amount paid.	Balance due.	Ac's.	Value.
Total in county,	5,120	\$10,413 80	\$9,564 05	\$849 75	640	\$2,495 00

STATEMENT No. 2,

In relation to the Congressional Township Fund from the year 1829 to 1st of Sept. 1843, inclusive, as follows, to-wit:

CONGRESSIONAL TOWNSHIP FUNDS FOR THE FOLLOWING YEARS, TO-WIT:

<i>Years.</i>	<i>Principal received and loans refund'd.</i>	<i>Interest received.</i>	<i>Loans made.</i>	<i>Amount paid out to town'p treasurers.</i>
Dollars.				
1829	865 80	190 35	1,083 12	
1830	1,436 55	533 00	1,745 62	
1831	539 25	540 87	924 45	67 83
1832	1,864 74	730 50	2,497 87	74 64
1833	1,846 15	772 84	2,078 00	162 03
1834	1,875 22	772 78	2,761 54	263 04
1835	3,924 42	808 10	3,988 75	328 35
1836	2,724 90	848 62	3,106 33	516 01
1837	1,930 20	959 14	2,513 45	438 87
1838	3,757 36	1,168 75	3,773 57	1,129 83
1839	5,928 48	1,236 43	6,134 25	1,036 42
1840	3,349 18	1,413 51	3,510 66	1,299 73
1841	3,747 61	1,386 42	3,705 15	1,357 93
1842	1,012 39	1,022 64	850 81	1,364 30
up to 1st Sep. '43	777 00	815 16	777 00	1,287 73
Tot. in co.	35,574 25	13,199 11	39,450 57	9,326 71

Balance in favor of said fund is \$3 92.

STATEMENT No. 3.

Outstanding loans at settlement with school commissioner,
September 1st, 1843, of principal and interest on loan, \$13,693 64
All of which is well secured by mortgage on real estate.

STATEMENT No. 4.

Received of the clerk of Henry circuit court, and of justices of the peace, fees amounting to, - - -	\$114 96
Interest on said fees, - - - - -	9 19
	<hr/>
	\$124 15

Loaned on personal security for one year the				
above named fees,	-	-	-	\$114 96
Interest, in advance, paid out to the several town-				
ship treasurers,	-	-	-	9 19
				<hr/>
				\$124 15

STATEMENT No. 5.

Non-resident lands and town lots. In the year 1835. Return made by Erice Dille, collector, to school commissioner.

Amount of tax and per cent., and interest,	-	-	\$97 76
Paid out to the several township treasurers,	-	-	97 76

STATEMENT No. 6.

Surplus Revenue Fund.

Outstanding on loan at the time of settlement with the agent of said fund, September 1st, 1843,				
On mortgage security,	-	-	-	\$11,419 66
On personal security,	-	-	-	- 1,085 98
				<hr/>
Total,	-	-	-	<u>\$12,505 64</u>

The above loans are all well secured and safe, with the exception of 310 dollars, which is doubtful, and I think probably will be lost.

STATEMENT No. 6.

Interest arising from Surplus Revenue Fund.

RECEIPTS.

By whole amount received from 1st March, 1837, to 1st September, 1843,	-	-	-	- \$5,643 97
Amount due up to 1st September, 1843,	-	-	-	- 780 68
				<hr/>
				\$6,424 65

EXPENDITURES.

Amount paid school commissioner from 1st March, 1837, to 1st September, 1843,	-	-	-	- \$5,644 11
Add amount due,	-	-	-	- 780 68
				<hr/>
				<u>\$6,424 79</u>

STATEMENT No. 7.

Seminary Fund.

RECEIPTS.

The whole amount received since last report to Treasurer of State,	-	-	-	-	-	\$418 88
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EXPENDITURES.

To amount paid for repairing house, &c.,	-	\$157 17	
To trustees' per centum,	-	36 30	
			\$193 47
Leaving a balance of,	-	-	\$225 41

All of which is loaned out and at interest, and perfectly safe.

After a thorough examination of all the books and papers of the several trust funds, I have submitted the foregoing report, which I believe to be correct.

JAMES ILIFF,
Auditor of Henry co.

N. B. Interest received from surplus revenue agent by school commissioner, whole amount received from 1st March, 1837, to 1st September, 1843, \$5,644 11

EXPENDITURES.

Whole amount paid out by school commissioner to the several township treasurers, from the 1st March, 1837, to 1st September, 1843,	-	-	-	-	\$5,644 11
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By request I subjoin the following certificates, to-wit:

This certifies that I was collector of state and county revenue of Henry county for the years 1832, 1833, 1836, 1837, and 1838, during which time I made no return whatever to the school commissioner of said county of delinquent or non-resident lands.

MOSES ROBERTSON.

September 30th, 1843.

This certifies that I was collector of state and county revenue of Henry county for the year 1834, during which time I made no return whatever to the school commissioner of said county, of delinquent or non-resident lands.

WESLEY GOODWIN.

September 30th, 1843.

This certifies that I was collector of state and county revenue of Henry county for the year 1839, and that I made no return whatever to the school commissioner of said county, of delinquent or non-resident lands.

ANDREW G. SMALL.

September 30th, 1843.

The above will show the error in your report of last winter, in Tabular Statement No. 5, as it relates to delinquent lands, as there was but one return made during the existence of that law, (which was repealed in 1839) and that was duly accounted for as this report shows, as well as all other moneys that went through his hands, as the books and receipts show.

JAMES ILIFF,
Auditor of Henry county.

A Statement of the Common School Fund belonging to Hancock county, as found on settlement with school commissioner, October 24th, 1843.

Outstanding loans at settlement with commissioner,	\$11,727 50
Amount of fund in commissioners hands at settlement,	59 21
Amount of fund derived from delinquent taxes on loan,	212 00
	<hr/>
	\$11,798 71
Amount so far as ascertained in former commissioner's hands,	- - - - - 1,061 75
	<hr/>
Total amount of fund at above date,	\$12,860 46

SURPLUS REVENUE.

Amount out on loan, October 24th, 1843,	- - \$5,999 11
Amount of principal on hand, same date,	- - 2 18
	<hr/>
	6,001 29
Amount of surplus revenue interest loaned out as principal,	- - - - - 1,862 47
	<hr/>
Total of fund at above date,	\$7,863 76

A Statement showing the condition of the School Lands in Hancock county of each township, October 24th, 1843.

<i>Congressional townships.</i>	LANDS SOLD.				LANDS UNSOLD.		<i>Remarks.</i>
	<i>Number of acres.</i>	<i>Amount sold for.</i>	<i>Amount paid.</i>	<i>Balance due.</i>	<i>Number of acres.</i>	<i>Value.</i>	
Town 15, Range 7,	640 00	\$ 1,201 70	\$300 42	\$901 28	.....	.....
Town 15, Range 8,	640 00	1,401 20	410 60	990 60	.....	.....
Town 16, Range 7,	640 00	800 00	200 00	600 00	.....	.....
Town 15, Range 6,	640 00	800 00	200 00	600 00	.....	.....
Town 16, Range 8,	640 00	800 00	200 00	600 00	.....	.....
Town 17, Range 7,	640 00	838 00	309 10	528 90	.....	.....
Town 17, Range 8,	640 00	1,729 60	626 20	1,103 40	.....	.....
Town 17, Range 6,	40 00	240 00	60 00	180 00	600 00	\$1,800 00	
Town 16, Range 6,	520 00	750 00	360 80	389 20	120 00	180 00	
	5,040 00	\$ 8,560 50	\$2,667 12	\$ 5,893 38	720 00	\$1,980 00	

JOHN TEMPLIN, A. H. C.

No. 34. HUNTINGTON.

Statement of the situation of the condition of the Surplus Revenue of Huntington county, as reported to the board of commissioners of said county at their September term, A. D., 1843.

<i>Names of borrowers.</i>	<i>Amount loaned.</i>	<i>Kind of security, with description of land, and names of persons.</i>	<i>Section.</i>	<i>Town.</i>	<i>Range.</i>	<i>When due.</i>
Peter Wise, -	\$75 00	N. W. frac. $\frac{1}{4}$	3	26	9	20th May, 1842.
Lewis W. Purviance, -	150 00	N. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$ & N. W. $\frac{1}{4}$ of N. E. $\frac{1}{4}$,	9	26	9	24th " "
Branson Cox, -	200 00	W. $\frac{1}{2}$ N. W. $\frac{1}{4}$ & S. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$,	9	26	9	24th " "
Frederick Kantz, -	100 00	N. $\frac{1}{2}$ N. W. $\frac{1}{4}$,	5	26	9	3d Sept.
T. D. Lewis, -	210 00	N. E. $\frac{1}{4}$,	35	28	10	3d " "
James Belton, -	100 00	N. E. $\frac{1}{4}$ of S. W. $\frac{1}{4}$ & S. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$,	28	29	9	8th " "
John F. Merrill, -	100 00	In-lots Nos. 47 & 83 in Huntington,	.....	.....	.....	29th " "
Samuel B. Caley, -	50 00	E. $\frac{1}{2}$ S. E. $\frac{1}{4}$,	20	26	10	11th Oct.
Aaron Bond, -	87 00	N. $\frac{1}{2}$ S. W. $\frac{1}{4}$,	5	26	9	28th " "
Chelsea Crandel, -	80 00	E. $\frac{1}{2}$ N. E. $\frac{1}{4}$,	30	28	10	27th Aug.
John Layman, -	80 00	Frac. lot No. 4,	13	26	9	9th Sept.
Oliver W. Sanger, -	50 00	William Purviance and Peter Wise,	.....	.....	.....	20th Sept. 1843.
Willis Jeffrey, -	76 00	W. $\frac{1}{2}$ N. E. $\frac{1}{4}$,	26	27	8	7th Oct. 1842.
		W. $\frac{1}{2}$ S. W. $\frac{1}{4}$,	34	27	9	
Joseph Wiley, -	200 00	N. E. Frac. S. E. $\frac{1}{4}$,	33	27	9	25th Nov. 1843.
Samuel H. Purviance, -	200 00	Jas. Purviance and Wm. Purviance,	.....	.....	.....	26th Nov. 1843.
Henry Hildebrand, -	100 00	Frac. N. W. $\frac{1}{4}$,	36	27	8	3d Dec. 1843.
Branson Cox, -	50 84	Joseph Wiley and James R. Slack,	.....	.....	.....	23d Feb. 1844,

No. 34—Continued.

<i>Names of borrowers.</i>	<i>Amount loaned.</i>	<i>Kind of security, &c.</i>	<i>Section.</i>	<i>Town.</i>	<i>Range.</i>	<i>When due.</i>
Enoch Davis, - I.N.Harlan and J. Heloy, -	66 66 ³ / ₄ 150 00	Joel Seeley and John Housman, Out-lot No. 2 in Huntington,	..... .....	..... .....	..... .....	27th Dec. 1843. 15th March, 1840.
Total amount, . . .	\$2,125 50 ³ / ₄					

On the last, there was a foreclosure and only \$50 made.

I, James R. Slack, Auditor of Huntington county, do certify the foregoing to be a true copy of the report, as made to the board of commissioners at their September term, A. D., 1843.

Huntington, September 15th, 1843.

JAMES R. SLACK,
Auditor Huntington county.

No. 36. JEFFERSON.

AUDITOR'S OFFICE,
Jefferson county, Nov. 28, 1843. }

M. Morris, Esq., A. P. A.:

SIR: In accordance with your instructions, I have examined the accounts of the school commissioners as thoroughly as the data will permit. The first commissioner's accounts are correct. The second kept no account current; the books show the amount received, but neither the books nor reports show what he paid out. I have searched the papers diligently for receipts but cannot find them. He says he paid out all the interest according to law, and the presumption is that he did, as some of the men who were township treasurers during his term have told me that they received their interest regularly. The third commissioner's accounts are correct; and so are the accounts of the fourth or present one.

I furnish a statement of the condition of the school funds and surplus revenue fund of this county at the settlement with the commissioner and agent on the 9th of October last. I am fearful it is too late, but it is as early as I could get through with the examination and get it ready, and may yet be of some service.

Lands sold.

Acres,	.	.	.	.	.	.	3,248	62
Amount sold for,	.	.	.	.	.	.	\$19,519	38
Amount paid,	.	.	.	.	.	.	8,829	23
Balance due,							<hr/> \$10,690 15	

Lands unsold.

Acres,	.	.	.	.	.	.	1,043
Value,	.	.	.	.	.	.	\$8,445 00

Remarks.

Of the lands unsold there is one section of which there has been no sale ordered.

Amount of outstanding loans,	\$10,042 56
Of which there was derived from sales of land,	\$8,829 23
Surplus revenue interest belonging to frac- tional township 3, range 10,	1,019 75
Supposed to be from taxes and other sources,	193 58
	<hr/> 10,042 56

All of which, except 107 dollars, is secured by mortgage.

Surplus revenue.

Outstanding on loans, - - - - - \$13,913 03

A portion of this amount has been loaned since, as will be seen below, which, on the 24th of October last, I reported to the superintendent of common schools as safe, being so considered by the late agent. A large portion of it is in notes with personal security, which may or may not be made.

There is secured by mortgage, - - - - -	\$1,866 66
\$1,200 of which is foreclosed and no sale ordered.	
Amount of notes received from bank, - - - - -	5,174 09
In hands of attorney, . - - - - -	1,408 20
Notes received from agent on settlement, - - - - -	2,917 50
Cash paid over to treasurer by the bank in state scrip,	2,700 13
	<hr/> \$14,066 58

From which deduct—

Attorneys' fees, - - - - -	\$130 00
Excess of one note handed over by agent, - - - - -	23 55
	<hr/> 153 55
	<hr/> \$13,913 03

The county seminary fund is under the management of a board of trustees, claiming the privilege of a chartered company, that have purchased a lot of ground and erected a seminary building; they have not made settlement.

We have had no three per cent. fund for several years. Near two years since the agent settled with the county board and resigned, having but twenty-five dollars in his hands. It was paid on outstanding orders on him, and since then we have had no agent.

If the foregoing reports will not answer the purpose, and you will so advise me, I will endeavor to furnish them more in detail, if desired.

Very respectfully,

Your ob't servant,

JOHN M. BRAMWELL, A. J. C.

No. 37. JENNINGS.

AUDITOR'S OFFICE,
Jennings county, September 1st, 1843. }

Report by county auditor of said county to Auditor of State, in relation to the trust funds of said county.

STATEMENT No. 1,

Is in relation to the Surplus Revenue Fund.

There has been handed to auditor by agent of said fund,	
mortgages to the amount of, - - -	\$1,600 00
do. do. bonds to the amount of, -	1,804 96

Total amount of bonds and mortgages received by auditor,	\$3,404 96
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Amount received by said agent from State, as appears by a report of his to county board, - -	5,887 92
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Balance remaining in agent's hands, - -	\$2,482 96
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On the above sums received by auditor, there is interest due for the year 1841, - - -	\$12 50
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For the year 1842, - - -	103 84
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And for the year 1843, - - -	206 80
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Am't of interest due and unpaid (so says ag't) on the above,	\$323 14
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Condition of the above Fund.

\$205 40 is considered doubtful ;

\$3,199 56 is considered safe ;

And the amount the agent has not handed over may be lost for all that I know about it ; I can report nothing respecting it.

STATEMENT No. 2,

Is in relation to the Seminary Fund.

Amount of mortgages handed over on final settlement,

Bonds or notes, do. do.	\$464 29
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Some of them dated ten years back, and interest unpaid for that time.

I consider \$6 40, together with interest at ten per cent., from Oct. 1838, as lost ; the balance is safe—\$457 89.

STATEMENT No. 3,

Is in relation to Congressional Township Fund.

Outstanding loans at settlement with commissioner, Sept.

1st 1843, (on mortgage)	-	-	-	-	\$4,242 12
In commissioner's hands,	-	-	-	-	37 00

Total,	-	-	-	-	-	\$4,279 12
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Of this sum (\$4,279 12), \$4,146 87 has been received from sales of land, and \$132 25 received from lands returned delinquent for non-payment of taxes. No other receipts in this county, except what has been distributed to the several townships.

In the examination of the school commissioner's books, papers, &c. I found a sufficient sum loaned to balance all the receipts from the two sources above named; but I found it in a bad condition as it respects the several townships. I found several of the townships had more loaned to their account than had ever been received, and consequently the other townships had less loaned to their account than had been received. This error I shall correct as soon as loans are refunded to do it with.

STATEMENT No. 4,

Is a tabular statement of the School Lands in Jennings county.

LANDS SOLD.

Acres,	-	-	-	-	-	5,720
Amount sold for,	-	-	-	-	-	\$9,997 50
Amount paid,	-	-	-	-	-	4,146 89
Balance due,	-	-	-	-	-	5,850 60½

LANDS UNSOLD.

Acres,	-	-	-	-	-	40
Value,	-	-	-	-	-	\$55 00

The foregoing report in relation to the congressional school fund will differ some little from a former report made by me.

STATE OF INDIANA, *Jennings county*:

I, Isaac McMinde, county auditor in and for said county, do hereby certify that the matters and things set forth in the within and foregoing report, are true, as I verily believe.

ISAAC McMINDES,
County Auditor, Jennings Co.

This last pamphlet received seems to require those agents, &c., to settle with the county board, and not with the county auditor; therefore our surplus revenue agent refuses to make any further settlement with me.

I. McMINDES, C. A.

September 30th, 1843.

No. 38. JOHNSON.

Report of the Auditor of Johnson county, showing the condition of the Surplus Revenue, Common School Fund, and a brief sketch of the County Seminary Fund of said county, at the time of settlement with school commissioner and surplus revenue agent, since the first of September, 1843.

	SURPLUS REVENUE.		CONGRESSIONAL TOWNSHIP.		OTHER SCHOOL FUNDS.		SCHOOL LAND UNSOLD.	
	Safe.	Doubtful.	Lost.	Safe.	Safe.	Safe.	Acres.	App'd value per acre.
On mortgage, -	\$2,654 01	.....	.....	\$14,411 66	*\$2,726 33	\$27 59	160 00	\$1 25
On bond, -	4,677 95	.....	.....	.....	.....	.....	.....	.....
On bond, -	.....	198 00	.....	.....	.....	.....	.....	.....
Judgments, -	272 67	16 67	177 74	.....	.....	.....	.....	.....
60 acres of land,	306 00	.....	.....	.....	.....	.....	.....	.....
Total revenue, -	8,303 04	\$214 67	\$177 74	\$17,165 58	\$2,726 33	\$27 59	160 00	.....

*There appears to have been a neglect by commissioner Murphy to enter upon his register of receipts two payments on land; one for \$37 50, the other for \$20, which appear on his record of proceedings in town 12, 3, East. There appears also to be a miscount in the settlement of last March of \$1 37½ cents in the amount of land yet due in town 11, 3, East, which together show a loss in the land fund of \$58 87½ when compared with that settlement.

In relation to the Seminary Fund—we had no settlement as yet. It appears, however, from the report of the trustees, that the money has been applied to the payment of the debts due against said institute, and which seems to be reduced to \$95 23, exclusive of interest on outstanding notes. The building erected in 1841, and the expense of which the above sum seems to be the balance, cost about \$2,500 00. Respectfully submitted.

Oct. 20th, 1843.

JACOB SIBERT,
Auditor of Johnson county.

No. 41. KNOX.

AUDITOR'S OFFICE, }
Vincennes, Sept. 26, 1843. }

SIR: In obedience to the law, I transmit to you a statement of the situation of the Surplus Revenue Fund, County Seminary Fund, and Congressional School Fund, of Knox county, Indiana.

SURPLUS REVENUE FUNDS.

Loans.

There was outstanding at the time of the settlement with the agent thereof and the abolishing of his office, Sept.

15th, 1843,	-	-	-	-	\$8,027 83
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Condition.

Loans considered safe on mortgage,	-	\$2,273 12
“ “ “ note, -	-	5,754 71

Receipts.

There was paid over to treasurer by surplus revenue

agent as principal on hand,	-	-	-	2 07
By same as interest,	-	-	-	18 00
Making paid to treasurer,	-	-	-	\$20 07

Balance due this fund not included in the above :

Due from S. Judah, A. Smith, and Grun. Kelso, (judgment in circuit court—good,) - - -	\$300 00
Due from E. M. Jones, L. Timms, and M. Jones, (good,) - - -	200 00
Due from E & S. E. fr. 4, sec. 6, T. 1 S. R. 11 W.. purchased for state per agent, - - -	200 00
	<u>\$700 00</u>

COUNTY SEMINARY.

There was outstanding on loans at the time of settlement with the county seminary treasurer, Sept. 12th, 1843,	\$638 00
There has been loaned since by renewing notes, and in- cluding interest, - - - - -	64 31
Leaving outstanding loans, Sept. 22d, 1843, - - -	<u>\$702 31</u>

Condition.

The loans may all be considered safe. Balance due to this fund,
not included in the foregoing:

In the hands of the late treasurer of seminary trustees, (good,) - - - - -	\$91 71
Judgment in circuit court vs. Cannon, et al., - - -	150 00
Fines assessed per justices of the peace, and not account- ed for per reports, (situation unknown) - - -	427 25
Collected per sheriffs and clerks and not paid over, (good,) -	769 00
	<u>\$1,437 96</u>

CONGRESSIONAL SCHOOL FUNDS.

Loans.

There was outstanding on loans at the time of settlement with the school commissioner, Sept. 22d, 1843, -	<u>\$4,079 49</u>
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RECEIPTS AND DISBURSEMENTS.

Receipts.

There was in the commissioners hands on settlement, Sept. 22d, 1843, (permanent fund,) - - -	\$304 70
do do (distribution fund,) - - -	1,018 90
Total receipts, - - - - -	<u>\$1,323 60</u>

Disbursements.

There has been none since settlement.

SCHOOL LANDS.

<i>Congressional townships.</i>	LANDS UNSOLD.		<i>Remarks.</i>
	<i>Acres.</i>	<i>Value.</i>	
Total, . . .	11,697 80	\$23,394 00	There has been none of the school lands belonging to this co. sold, neither has there been any sales ordered.

The school lands having no valuation to them, I have given the supposed value, taken from adjacent lands.

There was judgment obtained against the three per cent. fund commissioner for \$501 38, on which there was an appeal taken to the supreme court, and I have not ascertained the result yet.

Yours respectfully,
SAM'L H. ELLIOTT.

No. 44. LAGRANGE.

The auditor of Lagrange county submits to the Auditor of State the following report showing the state of the surplus revenue fund on the 1st, Sept., 1843.

RECEIPTS.

1843—

In settlement with loan agent of said county this day there was received of him for outstanding loans, on bonds and bonds and mortgages, - - - - - \$4,302 31

There was paid over to treasurer of said county by said agent, as principal, - - - - - 20 00

Total, being twenty-five cents over the original amount received of the state, - . - \$4,322 31

The condition of the above fund is considered *perfectly safe*, with the exception of one hundred dollars which, it is confidently believed will be ultimately collected of the first agent, on suit now pending.

DISBURSEMENTS.

Loans to borrowers on personal security,	\$2,163 72	
Loans to borrowers on mortgage and bond,	2,138 59	
		\$4,302 31
Cash paid to treasurer by loan agent as principal on hand,		20 00
		<u>\$4,322 31</u>

Seminary fund.

RECEIPTS.

1843—

Sept. 1st. There was outstanding on loan on settlement with the county seminary trustees, (handed over to county treasurer, - - - - - \$419 69
 The above loans at this time are considered entirely safe.

EXPENDITURES.

Loans to borrowers on note, - - - - - \$419 69

Statement of the auditor of Lagrange county, Indiana, to the Auditor of State as to the condition of the school lands in said county, Sept. 1st 1843.

LANDS SOLD.

Acres,	- - - - -	3,720
Amount sold for,	- - - - -	\$9,714 40
Amount paid,	- - - - -	2,667 33
		<u>Balance due,</u>
		\$6,947 07

LANDS UNSOLD.

Acres,	- - - - -	3,960
Value,	- - - - -	\$5,940 00

Provided there are no fractional lots.

Auditor of State:

DEAR SIR: The several pamphlets containing extracts from the Revised Statutes were not received here until the 2d or 3d inst., and their provisions being new to all concerned, I have found it impossible, with the best assistance I could obtain, to forward you the above report until now.

The carelessness and intricate manner in which the accounts of the loan agent have been kept, has rendered the examination laborious and extremely difficult, yet so far as relates to the principal, and embraced in the report, I have no doubt, but we have arrived at the true result. The seminary fund is also correct and safe beyond a doubt.

The report of the condition of school lands, and the funds arising therefrom has been easily attained, those accounts having been clearly and carefully kept.

AUDITOR'S OFFICE, }
LaGrange county, Sept. 10th, 1843. }

M. Morris, Esqr., Auditor of State:

SIR: Agreeably to your instructions, and the request of yours of the 5th October last, I submit the following report in relation to the condition of the school fund at settlement with the school commissioner of this county on 10th Sept., 1843.

Total amount of sales of school lands to this date, -	\$9,714 40
Total amount of interest received since 1st Sept., 1842,	
on sales and loans, - - - - -	510 92
Total amount of interest received of loan agent of surplus revenue fund during same period, -	365 20
Total amount of witness' fees &c., received from county clerk for same time, - - - - -	13 25
	<hr/>
	\$10,603 77

Of the amount of sales above mentioned, there was outstanding and due on certificates of sales at the time of settlement with school commissioner, - -	\$7,047 07
Total amount paid to school commissioner on sales and now outstanding on loan on mortgage security is at this time, - - - - -	2,667 33
Of the amount of interest paid to school commissioner since 1st Sept., 1842, there has been paid to township treasurers per their receipts, - - - - -	343 62
Amount of interest remaining in commissioner's hands, (not called for) 10th Sept., 1843, - - - - -	167 30
Of the amount of interest arising from loan of surplus revenue fund paid by agent to commissioner since 1st	

Sept., 1842, there has been distributed to the townships the full sum of - - - - -	365 20
Of the witness' fees above mentioned, the amount loaned by commissioner is - - - - -	13 25
	<hr/>
	\$1,063 77

Of the amount of school funds loaned on mortgage, the security in every case, I believe to be ample, and the fund therefore entirely safe.

PETER L. MASON,
Auditor La Grange county.

LIMA, LA GRANGE CO., Nov. 9th, 1843.

M. Morris, Esqr., Auditor of State:

DEAR SIR: Yours of the 5th October last, was not received until near the 1st inst.; I should have complied with your request sooner, but for the press of business on my hands, and the fact that for the want of a set of books for that purpose, we had not arraged the accounts of school fund so as to embody the whole subject in the proper shape to report to you in the precise form you have desired.

I therefore concluded to report the foregoing, believing that if it is not in exact form, yet it embraces the substance of all you desire.

I hope to have every thing of this kind in perfect form soon, and in my next report, think I shall be able to present all in proper form.

You will probably discover a mistake in my report in relation to the condition of the trust funds, which occured in adding the several items in the school funds.

I would here say that we fear that under the Revised Statutes of 1843, we shall never be able to sell our remaining unsold school lands unless the law be so amended as that they may be sold on the petition of a majority of all the taxable inhabitants of the townships, as our *hoosier* population can never be got out in sufficient numbers on the last Saturday in August to decide in favor of a sale. We should like an amendment if possible this winter, as in our new county the avails of the school lands are of great importance, and in fact the only means by which schools can be started and supported.

Resectfully,

Your obt't servant,

PETER. L. MASON,
Auditor of LaGrange county.

No. 45. LAPORTE.

Statement of the condition of the trust funds of the county of Laporte at the time of settlement with the several agents, 1843.

Surplus Revenue.

There was outstanding on loan at the time of settlement with the agent thereof, and the abolishing of his office,
 September 1st, 1843, - - - - - \$8,106 00
 Interest paid over by agent, - - - - - 223 00

Condition of Loans.

The sum of 6,886 dollars is considered safe ;

The sum of 420 dollars is considered doubtful ;

The sum of 800 dollars is considered lost, except the value of mortgaged premises sold, and bought in by the agent, estimated at \$200.

The amount of surplus revenue received by the agent was 8,100 dollars, as appears by his books. The amount now on loan (including the 800 dollars considered lost) is 8,106 dollars.

County Seminary Fund.

There was outstanding on loan at the time of settlement with the county seminary treasurer, on the 14th day of October, 1843, the sum of, - - - - - \$1,446 82
 All of which is considered safe.

Congressional Township Funds.

There was outstanding on loan at the time of settlement with the school commissioner, on the 1st of September, 1843, from sales of land, - - - - - \$7,965 03
 Principal on hand, - - - - - 157 50
 Interest on hand, - - - - - 928 85

To this may be added,

Loan of interest on surplus revenue distributed (September, 1837) to township 38 north, range 4 west, - 149 00
 Interest on do. on hand, - - - - - 11 92
 Loans of delinquent tax, - - - - - 330 00
 Delinquent tax on hand, - - - - - 20 00
 Interest on delinquent tax on hand, - - - - - 4 00
 Uncalled for fees on hand, - - - - - 62 75

\$9,629 05

The loans of the congressional township funds are mostly safe.— The investigation of the situation of these funds has just closed.— The difference between the loans now outstanding and the amount of sales of school lands in the several townships, and cash on hand, shows a loss of \$3,036 51 of principal. The loss of interest is probably some larger, though the amount is not precisely ascertained, as there are receipts of the school commissioners to borrowers, and the holders of certificates of purchase which have not yet been produced.

J. BUTLER, A. L. C.

November 24th, 1843.

STATEMENT

Of the auditor of Laporte county as to the condition of the school lands in said county on the 1st day of September, 1843.

LAND SOLD.

Acres,	-	-	-	-	-	5,305.46
Amount sold for,	-	-	-	-	-	\$37,568 86
Amount paid,	-	-	-	-	-	11,159 04
Balance due,	-	-	-	-	-	26,409 82

LANDS UNSOLD.

Acres,	-	-	-	-	-	6,540.00
Value,	-	-	-	-	-	\$10,466 00

The value of unsold lands is estimated from the value of taxable lands in their neighborhood, and from the best verbal information I could obtain.

J. BUTLER, A. L. C.

No. 46. LAKE.

CROWN POINT, IND., Sept. 18th, 1843.

M. MORRIS, Esq.

DEAR SIR: In compliance with the requisitions of your circular of instructions, I herewith furnish you with the result of my examinations into the school commissioner's office.

This county's portion of the surplus revenue has never been received into the county.

Of the surplus revenue interest received by the school commissioner from the Treasurer of State, he has loaned out, and is now outstanding, on mortgages and notes,

including one judgment,	-	-	-	-	\$427 56
Cash balance on hand 1st September, 1843,	-	-	-	-	5 49

\$433 05

There are mortgages and notes belonging to congressional township 34 north, range 8 west, on hand, amounting to,	\$279 20
Cash balance on hand 1st September, 1843, - - -	16 69½
	<hr/>
	\$295 89½
	<hr/>

There are mortgages and notes on hand belonging to congressional township 35 north, range 8 west, amounting to, - - - - -	\$211 83
Cash balance on hand 1st September, 1843, - - -	20 20
	<hr/>
	\$232 03
	<hr/>

No school lands have been sold, except in the two above named townships.

There appear no inaccuracies in the school commissioner's accounts. Interest has not been promptly collected.

Should the surplus revenue interest loaned out be called in and distributed, or should it be continued on loan, and the interest on it only be distributed?

Very respectfully,

Your ob't serv't,

JOSEPH P. SMITH,

Auditor of Lake co.

No. 49. MARTIN.

AUDITOR'S OFFICE, }
Mount Pleasant, Martin county, Sept. 20th, 1843. }

To the Auditor of State:

DEAR SIR: The extracts from the Revised Statutes of last winter, in relation to the trust funds, were not received at this office in time to make settlement with any of the officers holding those funds previous to the meeting of the county board on the first Monday in this month. The surplus revenue agent died in May, 1842, since which time, no person has been found who was willing to act. I have received the books and papers belonging to the office, and find that he received, in notes and mortgages, from his predecessor, the amount of \$3,238 00. I find among the papers, mortgages to the amount of \$1,145 99, and notes to the amount of \$1,827 70, in all \$2,973 69, which would leave him behind \$264 31, which I fear is lost or nearly all of it. On all the notes and mortgages there is interest due, and on some of them since June, 1840, but on part of them there was one year's interest paid in advance in June, 1841.

Condition of funds.

The loans on mortgage, say \$1,145 99 is considered safe.
 The loans on notes, 1,234 70 is considered safe.
 The loans on notes, 430 00 is considered doubtful.
 The loans on notes, 163 00 is considered lost.
 Am't unaccounted for by agent, 264 31 is considered lost.

This was the condition of the fund on the first of September.

School funds.

I have examined the books and papers of the school commissioner and am at a loss to know what to do with them. The school commissioner has resigned and handed his books and papers to the county treasurer, but I have not yet registered the mortgages and notes, and should like to have your advice on the subject before doing so, as they are all payable to the school commissioner of Martin county, (naming him) or his successor in office, without any reference to what township they belong. I have examined the different school laws and cannot find that he was authorized to loan in that way. There was an account opened with the different townships in 1834, in which each township was credited with the amount received for delinquent taxes, and this account has been kept up with the exception of a short time while the clerk discharged the duties of school commissioner; but the amount received from other sources was never divided among the different townships, but loaned out from year to year with the moneys arising from delinquent taxes and the interest arising from said loans added to the principal and reloaned.

The amount of notes and mortgages is \$1,787 52.

I have carefully examined the books and papers of the office from the commencement, and as near as I can get at it, that amount has been derived from the following sources, to-wit:

RECEIPTS.

For delinquent taxes,	\$323 13
From persons to exempt them from militia duty,	6 00
From agents of surplus revenue fund, interest on loans,	1,078 40
From State Treasury,	47 75
From county treasury,	13 42
Interest on loans added to principal,	488 54
Total receipts,	<hr/> \$1,957 24

DISBURSEMENTS.

Incidental expenses,	\$101 33
Interest on loans paid to one township,*	1 64
* This township lies mostly in Daviess county and was organized in that county.	
Cash paid to county treasurer, being part of interest received from agent of surplus revenue fund,	66 75
Total,	<hr/> \$169 72

Condition of loans.

The sum of \$787 99 is considered safe.

The sum of 751 05 is considered doubtful.

The sum of 248 50 is considered lost.

On \$999 19 of the loans, the interest up to the first of January next has been added to the principal, and put in new notes and mortgages due at that time. On the remaining \$788 33 there is interest due from different periods, some since March 1839, this interest is not included in the foregoing calculation.

There has never been any school lands valued or sold in the county. The average value, I should think, is \$1 25 per acre. This is as correct a statement of the condition of the school funds as I am able to make from a careful examination of the books and papers belonging to the school commissioner's office. I am satisfied that the disbursements, mortgages, and notes will cover the full amount of all the receipts that have ever been made.

Now the difficulty with me is, how to divide the funds among the different townships; this I could do something near as it should be done if it was all in money, but as it is in claims good, bad, and indifferent, and payable to the school commissioner, without any reference to where it belongs, it presents difficulties which, with my little experience, I am unable to surmount, but have come to the conclusion, that the best course to pursue would be to continue it as a common fund, and let the interest derived from it go into the county treasury, to be disbursed the same as the interest derived from the loans of the surplus revenue fund. This, however, would require special legislation which, I presume might be obtained. I should like to have your views on the subject at as early a day as convenient, if it will not interfere too much with your other duties.

Of the county seminary funds I am unable to give any information, as the trustee has been sick and no settlement as yet made.

Three per cent. fund.

The present agent has never received any funds, and the former agent died last fall, previous to which time the county board insti-

tuted suits against him and his sureties, one of which is still pending in the circuit court.

Respectfully yours,
RUFUS BROWN, A. M. C.

STATEMENT

Of the Auditor of Martin County as to the condition of the School Lands of each township on the 1st day of September, 1843.

<i>Congressional Townships.</i>	LAND SOLD.				LANDS UNSOLD.		<i>Remarks.</i>
	<i>Acres.</i>	<i>Am't sold for</i>	<i>Am't paid.</i>	<i>Bal'ce.</i>	<i>Acres</i>	<i>Value.</i>	
Town. 1 N., R. 4 W.	640	\$800	No sale ordered
Town. 2 N., R. 4 W.	640	960	No sale ordered
Town. 2 N., R. 3 W.	640	960	No sale ordered
Town. 3 N., R. 3 W.	640	640	No sale ordered
Town. 3 N., R. 4 W.	640	300	No sale ordered
Town. 4 N., R. 3 W.	640	640	No sale ordered
Town. 4 N., R. 4 W.	640	640	No sale ordered
Town. 5 N., R. 3 W.	640	700	No sale ordered
Town. 5 N., R. 4 W.	640	800	No sale ordered
					5,760	\$6,940	

RUFUS BROWN, A. M. C.

No. 51. MONTGOMERY.

AUDITOR'S OFFICE,
Montgomery county, Indiana. }

Ezekiel McConnell in account with the school fund, &c., in his charge, from the fourth day of December, 1830, the commencement of his incumbency, to the 15th day of August, 1838, the time of his successor's qualification. School land sold, \$21,297 30.

Principal account.

Dr.—To amount of principal received,	-	-	\$8,906 62
Cr.—By amount of mortgages handed to successor,	-	-	\$8,816 46
By amount of principal in cash handed to successor,	-	-	213 55
			<hr/> 9,030 01
Plus,	-	-	\$123 29

Interest account.

Dr.—To amount of interest received,	-	-	\$7,894 96
Cr.—By amount of interest paid to townships,	\$7,329	62	
By amount of interest in cash handed to successor,	-	-	463 71
			<hr/> 7,793 33
Minus,	-	-	\$101 63

Surplus Revenue account.

Dr.—To amount of surplus revenue received from agent,	\$1,635	00
Cr.—By amount of surplus revenue paid out,	\$1,421	63
By " " handed to successor,	-	545 00
		<hr/> 1,966 63
Plus,	-	\$331 63

Non-resident lands, poll tax, militia fines, and five per cent.

Dr.—To amount of principal received of non-resident land,	-	-	\$431 63	
To amount of interest on same,	-	-	78 71	
“ of poll tax received,	-	-	220 00	
“ of militia fines received,	-	-	15 00	
“ of five per cent. received,	-	-	112 77	
			<hr/>	\$858 11
Cr.—By am't of mortgages handed to successor,	\$420	00		
“ of cash “ “	-	29 26		
“ paid for advertising,	-	18 75		
“ of interest paid to township treasurers,	-	37 79		
		<hr/>		505 80
Minus, - - - - -	-	-		\$352 31
Amount overpaid, - - - - -	-	-		1 08

Mr. Sering leased the road from June 1st, 1840, to June 1st, 1841, and was to give to the State 29 per cent. of the amount of receipts, for its use and that of the cars and locomotives; the State keeping them in repair, furnishing an engineer, and paying one half of the salary of the conductor, who was appointed by the State as a check upon the lessor.

By reference to Mr. Sering's way bills and books, it appears that his receipts were as follows, viz.:

For Passengers. For Freight. Total Receipts.

June, 1840, received	\$750 23	\$301 41	\$1,051 64
July, " "	821 25	278 59	1,099 84
August, " "	653 82	171 67	825 49
September, " "	757 92	362 01	1,119 93
October, " "	1,066 98	276 57	1,343 55
November, " "	767 36	405 10	1,172 46
December, " "	855 97	1,093 52	1,949 49
January, 1841, " "	524 19	475 49	999 68
February, " "	496 71	341 44	838 15
March, " "	849 29	331 70	1,180 99
April, " "	667 93	432 35	1,100 28
May, " "	711 88	472 95	1,184 83
Add for error, p. 2, day b'k,	3 00		3 00

Making total of receipts } by John G. Sering, }	\$8,926 53	\$4,942 80	\$13,869 33
--	------------	------------	-------------

The credits to which Mr. Sering is entitled are as follows, viz.:

By 29 per cent. on am't of receipts (\$13,869 33)	\$4,022 10	
By cash paid at sundry times to engineers of locomotives, and deposited to credit of commissioner of road with cashier of Bank at Madison, as per detailed Statement No. 1,	8,001 35	
By am't collected (at warehouse) by Lodge, out of \$213 87 of freight left there when Sering's term expired, as per Statement No. 2,	60 17	
By amount of John G. Sering's account for articles furnished the road, and money paid out, disconnected with his agency, as per Statement No. 3, -	1,001 84	
		13,085 46
		\$783 87
Dr.—To amount of error in addition, -	-	1 50
Balance unaccounted for by Mr. Sering, -	-	\$785 37

This balance Mr. Sering contends is not *justly* due from him ; that he has paid over and accounted for more money than he ever actually received from the road, and presents notes and unsettled balances against individuals, and justices' receipts for balances of freight and passages, on which he has sued in his own name, to the amount of \$1,137 64. If these are to be received as an offset to the above balance, then it appears he has overpaid \$352 27. It is not contended, I believe, even by Mr. Sering, that according to the terms of his agreement with the State, *legally*, he has any offset against the balance as above—\$785 37. Yet he says that the practice of his predecessors (the Messrs. Branhams) was that of crediting for freight and passengers ; and had he changed it to a *cash* business, the State would have lost more in the decrease of her business than is lost by reason of bad accounts.

The following is the statement of Mr. Lodge, in answer to several interrogatories put by me to him on this subject. Mr. Lodge was engaged on the part of the State as clerk or conductor during Mr. Sering's term.

MADISON, *March 22d*, 1843.

A. W. MORRIS, *Agent, &c.* :

SIR : In reply to your interrogatories I will remark, that of my own knowledge I know nothing of any agreement of the kind you name. I did, however, understand from Governor Noble, the commissioner, and from Mr. Sering also, that Governor Noble did inform Messrs. Butt and Sering, "that if they were compelled to credit *passengers*, the board of internal improvement would not be hard with them if they should meet with losses." I did not understand that there was any written agreement on the subject.

I acted in the capacity of clerk at the Madison end of the road from the 22d of June till the first of September, and I supposed in the management of the business as far as it came under my observation, I acted in accordance with the wishes of Mr. Sering. After that period I acted as conductor on the cars, and consequently had nothing to say respecting the management of the business at either office, as Mr. Sering had his own clerks to attend to it. I conceived my duty, as far as freights were concerned, alone to consist in a proper attention to the bills, and see that the freight for the northern depot was correctly entered and delivered in the ware-house, and also that the return freight was correctly entered upon the bills. I do not think, from my understanding of the matter, that any arrangement was made with Gov. Noble, whereby the state should loose any portion of the freight. I will not say, however, that such an understanding did not exist, but if it did, I never heard of it.

Respectfully,

JOHN LODGE.

P. S. I would remark that Mr. Sering had a very hard bargain, and I have no doubt, if he should succeed in collecting all, it would not make him whole.

J. L.

The recollection of Gov. Noble accords with the foregoing statement of Mr. Lodge, as to giving some assurance that the unavoidable losses on account of "*passages*," would be shared with him by the state. But he has no recollection that this was to extend to freights. Nor was there any agreement that Mr. Sering should credit for either freights or passages. The amount lost by unpaid passages cannot exceed \$200. I think it would be about fair that the state should loose one-half. This deducted from the balance as above, \$785 37, would leave \$685 37. The accounts against individuals for freight and passages, have been greatly neglected, yet from their scattered condition, it could not have been expected that a large portion of them could have been collected, even with ordinary effort. Mr. Sering, in addition to the foregoing, claimed about \$100 for damages which he had paid for damages sustained by reason of accidents to property or escape of hogs by reason of the car bodies being unsafe. This would leave \$585, as the balance yet due from him. The books and accounts were handed to me and are now in my possession. Of the accounts, notes, and justices' receipts, (amounting to \$1,137 64, as above stated,) there will not be more than \$200 realized.

In view of the statement of Mr. Lodge, as to the fact that Mr. Sering had given more for the road than the business warranted, and to make a final settlement at once of the matter, I proposed to him to take the uncollected accounts, notes, and justices' receipts, and \$200 in treasury notes, and if agreed to by you, that his account should be finally closed, subject however, to the ratification of the next legislature.

To this proposition he would not accede, and the matter thus rests. Mr. Sering's securities are good.

Settlement of the accounts of John Lodge, as superintendent.

The next in order is the accounts of Mr. John Lodge, who was superintendent of the road from 1st of June, 1841, to 1st of March, 1842. The books of this gentleman have been regularly, neatly, and correctly kept, the entries in the books, ledger and journal, agreeing with the way-bills of each day's business, all of which were regularly filed. The charges as expenditures are all sustained by proper vouchers. I was advised by you that the accounts of this gentleman had been submitted to the Auditor of State from the commencement of his term, up to 1st of February, 1842, and on settlement, showed a balance due from him of \$3,116 01, in unsettled accounts. In pursuance of your directions, the investigation was made however to include the whole period of his term.

The following is an exhibit of the amount received monthly and paid out on account of the road, during the whole of Mr. Lodge's term, viz:

RECEIPTS.

			<i>For Passengers.</i>	<i>For Freight.</i>	<i>Total Receipts.</i>
June, 1841,	received,	\$691 93½	\$663 84	\$1,355 75	
July,	“	654 37½	440 95	1,095 32	
August,	“	560 68½	353 15	913 83	
September,	“	655 68	277 94	933 62	
“	“	for transportation of mail,			124 60
October,	“	665 56½	475 12	1,140 68	
November,	“	788 43½	829 74	1,618 17	
December,	“	884 62½	1,960 51	2,845 13	
“	“	for transportation of mail,			124 80
January, 1842,	“	735 25	1,277 74	2,012 99	
February,	“	550 25	1,189 37	1,739 62	
“	“	errors in addition to former reports,			1 51
“	“	for transportation of mail,			40 00
Total receipts during Mr. Lodge's term,					<u>\$13,946 02</u>

EXPENDITURES.

June and July, 1841, amount paid for incidental expenses,			\$576 95
" " " "		paid for wagonage account,	296 69
" " " "		of profits and loss account,	5 00
" " " "		paid to State Treasurer,	780 48
			<u>\$1,659 12</u>
August and September, 1841—			
To amount paid for incidental expenses,	-	-	122 19
" " wagonage,	-	-	183 68
" " superintendent of machinery,	-	-	997 84
" " officers' salary,	-	-	545 66
" " profit and loss account,	-	-	1 08
October, 1841—			
To amount paid for incidental expenses,	-	-	26 75
" " wagonage,	-	-	131 99
" " superintendent of machinery,	-	-	275 68
" " officers' salary,	-	-	295 96
" " profit and loss account,	-	-	1 47
November, December and January, 1842—			
To amount paid for wagonage,	-	-	211 71
" " superintendent of machinery,	-	-	2,131 89
" " incidental expenses,	-	-	883 25
" " officers' salary,	-	-	801 00
" " to State Treasurer,	-	-	749 67

February, 1842—

To amount paid for superintendent of machinery,	-	426	87
“ “ officers’ salary,	-	348	00
“ “ incidental expenses,	-	1,294	79
“ “ N. B. Palmer, treasurer of R. R. Co.,		1,653	04
“ “ cash to A. W. Morris, agent, on settl’m’t,		155	67
Outstanding accounts handed over to A. W. Morris,			
agent, on settlement,	-	-	1,050 71

Making total expenditures, including outstanding acc’ts, \$13,946 02

Of the \$155 67 received from Mr. Lodge, one hundred and fifty dollars were paid for his services as conductor and clerk on the road during Mr. Sering’s lease—the state paying one half of his services, and Mr. Sering the other.

The books, way-bills, receipts, &c., belonging to Mr. Lodge’s office, are herewith deposited in the auditor’s office, agreeably to the law on the subject. The accounts against individuals for freights and passages remaining unpaid at this settlement, were, after being made out in detail from his ledger, placed, together with similar accounts handed me by Mr. McClure, in the hands of suitable agents for collection, at Madison, Vernon, Columbus, Indianapolis, and the Northern Depot. A detailed schedule of each particular account, accompanied by the receipt of the collecting agent, is herewith filed numbered 4.

Settlement of W. J. McClure’s accounts.

This gentleman entered upon the duties of his agency, March 1st, 1842, and continued until the road was transferred to the Madison and Indianapolis Railroad Company, by proclamation of the Executive, February 18, 1843.

In view of the rumors unfavorable to Mr. McClure, which I believe reached the General Assembly itself, and at the especial request of that gentleman, the examination of the books and vouchers of his office was made with great care and minuteness. The books were kept by Mr. John Lodge and Mr. Elvin, the latter at the Northern Depot. They are correctly and neatly kept, and agree with the original entries in the way-bills. The moneys received during Mr. McClure’s term were received and paid out by Messrs. Lodge and Elvin, and were not handled by Mr. McClure, as both these gentlemen state, consequently the rumor that the agent made exchanges of par funds for Treasury Notes, (at that time depreciated,) was unsupported by any evidence; indeed it was impossible, if the statements of Messrs. Lodge and Elvin are to be relied on. The following statement of monthly receipts ascertained from the way-bills, shows the amount of business done during Mr. McClure’s term, viz :

RECEIPTS.

March 1842—To amount for passengers,	-	\$815 11	
“ “ freight, -	-	607 99	
“ “ mail, -	-	40 00	
			\$1,463 10
April, 1842—To amount for passengers,	-	713 48	
“ “ freight, -	-	838 65	
			1,552 13
May, 1842—To amount for passengers,	-	583 70	
“ “ freight, -	-	716 16	
			1,299 86
June, 1842—To amount for passengers,	-	494 07	
“ “ freight, -	-	421 50	
“ “ mail, -	-	120 00	
			1,035 57
July, 1842—To amount for passengers,	-	570 95	
“ “ freight, -	-	300 99	
			871 94
Aug., 1842—To amount for passengers,	-	467 47	
“ “ freight, -	-	527 38	
			994 85
Sept., 1842—To amount for passengers,	-	489 96	
“ “ freight, -	-	486 61	
“ “ mail, -	-	120 00	
			1,096 57
Oct., 1842—To amount for passengers,	-	597 25	
“ “ freight, -	-	619 42	
			1,216 67
Nov., 1842—To amount for passengers,	-	475 88	
“ “ freight, -	-	837 94	
			1,313 82
Dec., 1842—To amount for passengers,	-	740 04	
“ “ freight, -	-	2,725 22	
“ “ mail, -	-	100 00	
			3,565 26
Jan., 1843—To amount for passengers,	-	562 81	
“ “ freight, -	-	1,709 80	
			2,272 61
Feb., 1843—To amount for passengers,	-	179 57	
“ “ freight, -	-	904 71	
“ “ mail, -	-	30 00	
			1,114 28
Of deposits of different individuals, to be applied to their freight, not called for, -	-	-	29 18
Total of receipts, -	-	-	\$17,825 84

EXPENDITURES.

March, 1842—By incidental expenses account,	\$117 75	
“ repairs	142 92	
	<hr/>	\$260 67
April, 1842—By incidental expenses account,	678 60	
“ superintendent of machinery		
“ account, - - -	147 00	
“ repairs account, - -	194 46	
“ salaries of officers account,	200 07	
	<hr/>	1,220 01
May, 1842—By incidental account - -	231 26	
“ super'nt of machinery acc't,	184 13	
“ repairs account, - -	214 21	
“ salaries “ - -	182 00	
	<hr/>	811 60
June, 1842—By incidental account, - -	47 86	
“ super'nt of machinery acc't,	2 25	
“ repairs account, - -	142 51	
“ salaries of officers account,	111 00	
	<hr/>	313 62
July, 1842—By incidental account, - -	14 00	
“ super'nt of machinery acc't,	50 00	
	<hr/>	64 40
Aug., 1842—By incidental account, - -	-	64 44
Sept., 1842—By incidental account, - -	221 58	
“ super'nt of machinery acc't,	478 80	
“ repairs account, - -	891 04	
“ salaries of officers account,	1,326 71	
	<hr/>	2,918 13
Oct., 1842—By incidental account, - -	49 24	
“ super'ent of machinery acc't,	43 21	
“ repairs account, - -	20 10	
“ salaries of officers account,	48 40	
	<hr/>	160 95
Nov., 1842—By incidental expenses account,	168 61	
“ super'ent of machinery acc't,	141 60	
“ repairs account, - -	627 91	
	<hr/>	938 12
Dec., 1842—By incidental expenses account,	23 88	
“ super'ent of machinery acc't,	95 59	
“ salaries of officers account,	11 50	
	<hr/>	130 97
Jan., 1843—By incidental expenses account,	244 97	
“ super'ent of machinery acc't,	5 00	
“ repairs account, - -	2 25	
	<hr/>	252 22

Feb., 1843—By incidental expenses account,	867 07	
“ super'tent of machinery acc't,	1,550 67	
“ repairs account, -	694 05	
“ salaries account, -	2,927 43	
		<u>6,039 22</u>
Total expenditures, - - - - -		<u>\$13,174 07</u>

RECAPITULATION.

Total incidental expenses during McClure's agency, -	\$2,729 26
Total superintendent of machinery account, -	2,708 25
Total repairs, - - - - -	2,929 45
Salaries of officers on road, - - - - -	4,807 11
	<u> </u>
Making total expenditures as above, - - - - -	\$13,174 07
There was paid to Railroad Company, as per certificate of stock filed, - - - - -	2,000 00
There was paid in cash to agent, for Railroad Company, -	866 26
There was handed over in outstanding accounts, for freights and passages during Mr. McClure's term, - - - - -	1,785 51
	<u> </u>
Making the amount of credits, - - - - -	<u>\$17,825 84</u>

The unsettled accounts against individuals handed over by Mr. McClure, (\$1,785 51) except those which were paid to agent at settlement, are, together with Mr. Lodge's, as stated before, placed in the hands of agents for collection, with instructions that the amounts realized shall be paid over to the treasurer of the Railroad Company, as the law directs.

These accounts, however, are liable for the following claims, being the balances of deposits by the respective individuals, who expected the amount to be applied to future freights, and which was prevented by the transfer of the road to the company, viz.:

1. Lewis Runkle, of Edinburgh, \$3 00 in treasury notes.
2. John McCabe, of Columbus, 1 16 “ “
3. Herriott & Overstreet, Franklin, 3 02 “ “
4. John Lowe, Madison, 2 00 “ “
5. M. W. Shields, Rockford, 60 “ “
6. B. Cole, Noblesville, 1 00 “ “
7. N. McCarty, Indianapolis, 8 17 in currency.
8. Jennings Vawter, Vernon, 62 in treasury notes.
9. Levi Jessup, Hendricks, 2 95 “ “
10. Wilson & Harned, Azalia, 1 25 “ “
11. Neily O'Brien, Madison, 4 50 “ “
12. William H. Craig, 64 “ “

Amount on deposit,	<u>\$29 18</u>
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INTEREST FROM SCHOOL LANDS.			INTEREST FROM SURPLUS REVENUE.			DELINQUENT TAX.		FEES FROM JUSTICES OF THE PEACE.				Am't of del't tax and sur's rev. and tip funds rem'ng in the hands of for'r com'r for which jt has b'n ob'd*
Amount received.	Amount paid out, on hand.		Amount received.	Amount paid out, on h'nd	Am't	Am't p'd out.		Amount of in- r'd and terest loaned, rec'd.	Am't of in- terest paid out.	Am't ret'd to owner		
\$991 28	\$940 28	\$51 00	\$1,074 42	\$1,053 98	\$20 44	\$652 36	\$204 88	\$22 54	\$2 10	\$1 05	\$5 00	\$767 79
1,337 35	1,282 14	55 21	.....	.....	.....	.....	.....	.....	.....	.....	.....	125 60
1,013 31	995 31	18 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	270 81
797 37	655 13	142 24	.....	.....	.....	.....	.....	.....	.....	.....	.....	256 41
593 87	424 05	169 82	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 70
158 52	151 27	7 25	.....	.....	.....	.....	.....	.....	.....	.....	.....	32 92
79 20	79 20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	82 57†
4,970 90	4,527 38	443 52	1,074 42	1,053 98	20 44	652 36	\$204 88	\$22 54	\$2 10	\$1 05	\$5 00	\$1,552 80

* These judgments are included in the several amounts paid out—all are considered safe.

† Will have to be reduced two dollars per acre before it will sell.

The interest on hand would have been distributed to the townships on the first Monday in September, but owing to the change in the law it was postponed, by order of the county board, until settlement could be made, and will be paid over on the first Monday in October, or whenever called for thereafter.

The interest has all been regularly paid on the sales except on one lot in township 28, range 5 east.

I do not know whether this report is just such as you desired. It, however, shows the true condition of our school fund. Owing to the absconding of our former commissioner, we have heretofore made an investigation into the condition of the office, and are therefore enabled, at this time, to report the situation of affairs without much difficulty. I notice, in reading the school law, an error which I think should be corrected. You will find it in section 60, chapter 15, where the district treasurer is required, by order of the district trustees, to receive a warrant from the county auditor on the school commissioner.

Respectfully submitted.

J. M. DEFREES, A. M. C.

Report made by the Auditor of Parke county, Indiana, showing the condition of the Common School Fund in said county at the time of settlement made thereof, on the 6th day of November, A. D., 1843.

No.	Section.	Town.	Range.	Quantity		Amount of portion sold.	Amount of portion unsold at minimum price.	Amount paid for by purchasers.	Balance due from purchasers.	Amount forfeited by purchasers.
				Quantity sold.	Quantity unsold.					
				ACRES.	ACRES.					
1	16	17	6 W.	640	.....	\$ 1,695 00	.....	\$ 1,132 50	\$ 562 50	
2	16	17	7	640	.....	1,580 32	.....	1,188 82	392 00	
3	16	17	8	640	.....	1,003 00	.....	928 00	75 00	
4	16	16	8	640	.....	2,316 80	.....	2,316 80	.....
5	16	16	7	640	.....	2,000 00	.....	770 87	1,229 13	
6	16	16	6	640	.....	1,129 80	.....	1,129 80	.....
7	16	15	6	480	160	1,555 00	2,000 00	423 75	1,131 25	
8	16	15	7	400	240	3,480 00	2,160 00	2,005 00	1,475 00	
9	16	15	8	640	.....	914 40	.....	627 40	287 00	
10	16	14	8	594	.....	5,832 12	.....	1,470 50	4,411 59	\$1,074 46
11	16	14	7	.....	640	.....	2,000 00	.....	.....	.....
12	16	14	6	560	80	1,900 00	.....	641 00	1,259 00	620 00
				6,480	1,200	\$23,456 94	\$6,160 00	\$ 12,634 44	\$10,822 47	\$1,694 46

SCHOOL FUNDS.

No.	Section.	Town.	Range.	Amount loan'd on mortgage of real estate.	Amt. loaned on personal security.	Amount lost.	Amt. in the hands of school commissioner.	Total of school fund loaned and on hand.
1	16	17	6 W.	\$ 1,298 50	.....	.....	\$59 00	\$1,357 50
2	16	17	7 W.	2,049 00	.....	.....	30 00	2,079 00
3	16	17	8 W.	1,327 50	.....	.....	31 00	1,358 50
4	16	16	8 W.	2,499 50	252 00	.....	278 00	3,029 50
5	16	16	7 W.	1,065 10	.....	.....	162 00	1,227 10
6	16	16	6 W.	1,240 75	.....	.....	127 00	1,367 75
7	16	15	6 W.	585 81	61 25	.....	61 00	708 06
8	16	15	7 W.	2,626 50	.....	.....	36 00	2,662 50
9	16	15	8 W.	1,316 50	.....	350 00	150 00	1,466 50
10	16	14	8 W.	1,859 00	100 00	.....	37 50	1,996 50
11	16	14	7 W.	177 00	.....	.....	33 25	210 25
12	16	14	6 W.	918 00	.....	.....	.....	918 00
Totals, . . .	. . .	. . .	. . .	\$16,963 16	\$413 25	\$350 00	\$1,004 75	\$18,381 16

SURPLUS REVENUE FUND LOANED.

Principal.

Safe,	-	-	-	-	-	-	\$10,102 75
Doubtful,	-	-	-	-	-	-	1,000 00
Lost,	-	-	-	-	-	-	
Total,	.	.	.	.	.	.	<hr/>\$11,102 75

Interest on hand.

Safe,	-	-	-	-	-	-	255 88
Doubtful,	-	-	-	-	-	-	
Lost,	-	-	-	-	-	-	160 00
							<hr/> \$415 88

SEMINARY FUND.

Amount of funds,	-	-	-	-	-	-	\$3,899 87
How invested,	-	-	-	-	-	Seminary buildings.	
Value of buildings,	-	-	-	-	-	-	4,949 87
Amount due on building,	-	-	-	-	-	-	1,050 00

THREE PER CENT. FUND.

Safe,	-	-	-	-	-	-	\$475 29
Doubtful,	-	-	-	-	-	-	165 00
Total,	.	.	.	.	.	.	<hr/>\$640 29
Amount all loaned on personal security.							

Respectfully submitted.
 JOSEPH POTTS,
Auditor P. C.

NO. 59. PERRY.

ROME, PERRY Co., Sept. 28th, 1843.

To the Auditor of State:

SIR: The following is a statement of the surplus revenue fund of Perry county.

A statment of the situation of said fund at the time of settlement with the agent thereof.

The amount that appears to have been received by said agent was	\$4,371 66
The interest arising from said fund from the time it was first loaned, (June, 1837,) up to June 1843, would amount, provided it has been kept out on interest, to	2,360 69
Of said sum there appears to have been paid to the school commissioners, or the persons acting as such, the sum of	1,613 10
And from the records of the school commissioner's office, there appears to be remaining in the hands of John C. Reily, former school commissioner, the sum of	838 33
of said surplus revenue interest.	
I received on settlement with said agent, notes &c., to the amount of 3,080,72, nearly all of said sum is loaned on personal security, some of which is very doubtful.	
On said notes &c., there appears to be interest due to the amount of about,	697 40
The balance of said principal which is as yet unaccounted for, amounts to	1,290 94
To which add the amount of interest due to school commissioner,	747 59
Will leave a balance against said agent to the amount of	\$2,038 53

H. McCOY, A. P. C.

September 28th, 1843.

NO. 62. PUTNAM.

Statement of the condition of school sections in Putnam county on the 1st day of September, 1843.

Quantity of acres sold, - - - -	9,316
Quantity of acres unsold, - - - -	280
Whole number of acres,	9,596
Average price per acre of part sold, - - -	\$2 29
Average price per acre of part unsold, - - -	2 92
Whole value of school lands sold or unsold, - - -	22,875 78
Amount of portion sold, - - - -	22,055 78
Amount of portion unsold at minimum price, - - -	820 00
Amount paid by purchasers, - - - -	14,540 37
Balance due from purchasers,	\$7,515 41

Statement of the school funds of Putnam county on 1st Sept., 1843.

Balance due from purchasers of school sections,	\$7,515 41
Amount loaned on mortgage of real estate, - - -	16,590 73
Amount loaned on note, - - - -	2,628 10
Amount in hands of school commissioner, - - -	500 00
Total of school funds in cash,	\$27,234 24
Value of unsold lands at minimum price, - - -	820 00
Total value of all school lands in county,	\$22,875 78

Amount considered unsafe or lost, - - -	32 50
Amount of foregoing received from muster fines, - - -	63 00
Amount received from taxes, - - - -	83 34
Amount of foregoing received from interest on surplus revenue, - - - -	5,097 10

Note. The school commissioner loaned out the interest of the surplus revenue as the same was paid in to him.

Statement of the surplus revenue fund of Putnam county on 1st September, 1843.

Total amount received, - - - -	\$13,540 00
Amount loaned on mortgage of real estate, - - -	\$5,488 05
Amount loaned on bond, - - - -	7,903 41
Total amount out on loan,	\$13,391 45

Amount considered unsafe or lost,	-	-	-	539	12
Cash on hand, -	-	-	-	148	54
Total amount of interest received,	-	-	-	5,606	56
<hr/>					
Amount paid out for expenses, fees, &c.,	-	-	-	216	96
Amount paid to school commissioner, -	-	-	-	5,097	10
<hr/>					
Total interest paid out,				\$5,314	06
Amount of interest on hand, -	-	-	-	292	50

No. 63. PORTER.

The auditor of Porter county submits to the Auditor of State his report of the condition of the Surplus Revenue Fund, Seminary Fund, and Congressional School Fund, from the year 1837 to the 1st of September, 1843, to-wit :

A Statement of the condition of the Surplus Revenue Fund.

RECEIPTS.

Aug. 31st, 1837—By amount rec'd from State Treasury,	\$2,805	80
interest from borrowers, -	224	46
	<hr/>	
	\$3,030	26

EXPENDITURES.

To amount of outstanding loans, -	\$2,805	80
amount paid school commissioner,	224	46
	<hr/>	
	\$3,030	26
	<hr/>	

RECEIPTS.

Sept. 1st, 1837—Am't of loans refunded from Sept. 1st, 1837, to Sept. 1st, 1838, -	-	-	\$366	67
Interest from borrowers, -	-	-	224	46
	<hr/>		\$591	13

EXPENDITURES.

Outstanding loans on 1st Sept. 1837,	\$2,805	80
Amount relaned from the 1st Sept. 1837, to the 1st Sept. 1838, -	366	67
Amount paid school commissioner, -	224	46
	<hr/>	
	\$3,396	93
	<hr/>	

RECEIPTS.

Sept. 1st, 1838—By am't of loans refunded from Sept. 1st, 1838, to Sept. 1st, 1839, -	\$66 67
By amount of interest from borrowers,	162 49
	<hr/>
	\$229 16

EXPENDITURES.

Outstanding loans on the 1st Sept. 1838,	\$2,805 80
Amount reloaned from Sept. 1st, 1838, to Sept. 1st, 1839, -	66 67
Amount paid school commissioner, -	162 49
	<hr/>
	\$3,034 96

RECEIPTS.

Sept. 1st, 1839—By am't of loans refunded from Sept. 1st, 1839, to Sept. 1st, 1840, -	\$750 11
By am't of interest rec'd from borrowers,	259 02
	<hr/>
	\$1,009 13

EXPENDITURES.

Outstanding loans on the 1st Sept. 1839,	\$2,805 80
Amount reloaned from Sept. 1st, 1839, to Sept. 1st, 1840, -	750 11
Amount paid school commissioner, -	259 02
	<hr/>
	\$3,814 93

RECEIPTS.

Sept. 1st, 1840—By am't of loans refunded from Sept. 1st, 1840, to Sept. 1st, 1841, -	\$225 00
By am't of interest rec'd from borrowers,	187 89
	<hr/>
	\$412 89

EXPENDITURES.

Outstanding loans on 1st Sept. 1840,	\$2,805 80
Amount reloaned from the 1st Sept. 1840, to Sept. 1841, -	100 00
Amount deposited in the Bank at Mi- chigan City for the same period, -	125 00
Amount paid school commissioner, -	180 39
Am't paid attorney for defending suit,	7 50
	<hr/>
	\$3,218 69

RECEIPTS.

Sept. 1st, 1841—By amount withdrawn the Bank from	
Sept. 1st, 1841, to Sept. 1st, 1842,	\$125 00
By am't of interest from borrowers,	232 75
	<hr/>
	\$357 75

EXPENDITURES.

Outstanding loans on Sept. 1st, 1841,	\$2,805 80
Amount reloaned from 1st Sept. 1841,	
to Sept. 1842, - - -	125 00
Amount paid school commissioner, -	232 75
	<hr/>
	\$3,163 55

RECEIPTS.

Sept. 1st, 1842—By am't of loans refunded from Sept.	
1st, 1842, to time of final settlement	
with auditor, - - -	\$102 24
By amount of interest from borrow-	
ers, same time, - - -	185 49
	<hr/>
	\$287 73

This fund may all be considered safe.

EXPENDITURES.

Sept. 1st, 1842—Outstanding loans on 1st Sept. 1842,	\$2,805 80
Amount reloaned from Sept. 1st, 1842,	
to time of final settlem't with auditor,	102 24
To amount paid school commissioner,	185 49
	<hr/>
	\$3,093 53
Sept. 1st, 1843—To outstanding loans, Sept. 1st, 1843,	<hr/>
	\$2,805 80

No. 63. PORTER.

A Statement of the condition of the School Lands of each township on the 1st day of March, 1843.

221

<i>Congressional Townships.</i>	LANDS SOLD.				LANDS UNSOLD.	
	<i>Acres.</i>	<i>Am. sold for</i>	<i>Amt. paid.</i>	<i>Bal. due.</i>	<i>Acres.</i>	<i>Value.</i>
Town No. 35, N. Range 5 West,	640 00	\$8,017 84	\$2,004 46	\$6,013 38	.....	.....
Town No. 36, N. Range 5 West,	280 00	800 00	200 00	600 00	360 00	\$465 00
Town No. 35, N. Range 6 West,	640 00	2,039 60	509 90	1,529 95	.....	.....
Town No. 36, N. Range 7 West,	.....	.....	.....	.....	640 00	800 00
Town No. 35, N. Range 7 West,	226 00	385 34	95 33	385 34	398 54	687 71
Town No. 33, N. Range 7 West,	80 00	160 00	40 00	120 00	560 00	1,020 00
Town No. 34, N. Range 6 West,	.....	.....	.....	.....	640 00	800 00
Town No. 36, N. Range 6 West,	.....	.....	.....	.....	420 24	659 06
Town No. 34, N. Range 5 West,	219 76	347 38	86 92	260 46	640 00	800 00
Town No. 33, N. Range 5 West,	.....	.....	.....	.....	640 00	800 00
Town No. 37, N. Range 5 West,	.....	.....	.....	.....	640 00	800 00
Town No. 33, N. Range 6 West,	.....	.....	.....	.....	640 00	800 00
Town No. 34, N. Range 7 West,	.....	.....	.....	.....	640 00	1,280 00
	2,085 76	\$11,750 16	\$2,936 61	\$8,909 13	5,618 78	\$8,911 77

Not included in the above account, is the sum of \$120 53, tax and penalty, belonging to the county, the interest of which is annually divided among the several townships—but as no record has been kept of the manner of its distribution, I can report nothing but the amount of principal.

State of Indiana, Porter county, ss.

I, S. W. Smith, Auditor of Porter county, do hereby certify the above to be as correct a report of the several funds above mentioned, as can be made from the imperfect manner in which the accounts have been kept.

Auditor's office, Sept. 25th, 1843.

S. W. SMITH,
Aud. P. C.

A statement of the receipts and disbursements of the congressional school fund in Porter county, from the year 1837, to the 1st Sept., 1843.

RECEIPTS.

By interest from purchasers from March to		
Sept. 1st, 1837, - - - -	\$491	54
By interest on loan of funds, - -	229	00
	<hr/>	<hr/>
		720 54

EXPENDITURES.

To amount of principal received of pur-		
chasers and loaned out from March to Sep.		
1st, 1837, - - - -	\$2,654	36
To amount paid township treasurers,	375	00
	<hr/>	<hr/>
		\$3,029 36

RECEIPTS.

By interest from purchasers from Sept. 1st.		
1837, to Sept. 1st, 1838, - -	\$463	53
By interest on loan of funds, - -	130	90
	<hr/>	<hr/>
		\$594 43

EXPENDITURES.

To amount of principal loaned on 1st Sept.,		
1837, - - - -	\$2,654	36
To interest loaned as principal, -	345	54
To amount paid township treasurers,	594	43
	<hr/>	<hr/>
		\$3,594 33

RECEIPTS.

By interest refunded by borrowers,	-	\$305 00	
By interest from purchasers,	-	245 92	
By interest on loan of funds,	-	239 92	
		<u> </u>	\$790 84

EXPENDITURES.

To amount of principal loaned on 1st Sept.			
1838,	-	-	\$2,654 36
To interest loaned as principal,	-	45 54	
To amount paid township treasurers,		790 84	
		<u> </u>	\$3,490 74

RECEIPTS.

By interest from purchasers from Sept. 1839,			
to 1st Sept. 1840,	-	-	\$353 29
By interest on loan of funds,	-	-	194 90
		<u> </u>	\$548 19

EXPENDITURES.

To amount of outstanding loans on Sept. 1st,			
1839,	-	-	\$2,699 90
To amount paid township treasurers		548 19	
		<u> </u>	\$3,248 09

RECEIPTS.

By amount of interest from purchasers from			
Sept. 1st, 1840, to Sept. 1st, 1841,		\$377 30	
By interest on loan of funds same time,		224 38	
		<u> </u>	\$601 68

EXPENDITURES.

To amount of outstanding loans Sept. 1st,			
1841,	-	-	\$2,699 90
To this amount principal received of purchasers and loaned from Sept. 1st, 1840, to			
Sept. 1st, 1841,	-	-	155 33
To amount paid township treasurers,		601 68	
		<u> </u>	\$3,456 91

RECEIPTS.

By interest from purchasers from Sept. 1st,		
1841, to Sept. 1st, 1842, - -	\$346 91	
By interest on loan of funds same time,	219 06	
	<hr/>	\$565 97

EXPENDITURES.

To amount of outstanding loans Sept. 1st,		
1841, - - - -	\$2,855 23	
To amount paid township treasurers,	565 97	
	<hr/>	\$3,421 00

RECEIPTS.

By this amount principal lost, (the borrower		
having died insolvent,) - -	\$150 00	
By interest from purchasers from Sept. 1st,		
1842, to Sept. 1st, 1843, - -	350 34	
By interest on loan of funds same time,	258 48	
	<hr/>	\$758 82

EXPENDITURES.

To amount of outstanding loans Sept. 1st,		
1842, - - - -	\$2,855 23	
To amount of principal received of purchas-		
ers and loaned out from Sept. 1st 1842, to		
Sept. 1st, 1843, - - - -	126 92	
To amount paid township treasurers,	608 82	
	<hr/>	\$3,590 97

To outstanding loans Sept, 1st. 1843,	\$2,852 15
Add for amount on loan of tax and penalty,	120 53

Total outstanding, \$2,972 68

You will discover that the amount of loans of congressional school fund does not agree with the amount received from sale of lands, but by subtracting one hundred and fifty dollars lost, and adding forty five dollars and fifty-four cents, the amount of interest loaned as principal, the amounts will balance each other.

A statement of the receipts and disbursements of the interest on the surplus revenue fund in Porter county from 1837, to Sept. 1st, 1843.

EXPENDITURES.

To amount paid townships in year ending Sept. 1st, 1837,	\$224 46
To amount paid townships in year ending Sept. 1st, 1838,	224 46
To amount paid townships in year ending Sept. 1st, 1839,	162 49
To amount paid townships in year ending Sept. 1st, 1840,	259 02
To amount paid townships in year ending Sept. 1st, 1841,	187 89
To amount paid townships in year ending Sept. 1st, 1842,	232 75
To amount paid townships in year ending Sept. 1st, 1843,	185 49
	<hr/>
	\$1,476 56

RECEIPTS.

By amount received of loaning agent in the year ending Sept. 1st, 1837,	\$224 46
By amount received of loaning agent in the year ending Sept. 1st, 1838,	224 46
By amount received of loaning agent in the year ending Sept. 1st, 1839,	162 49
By amount received of loaning agent in the year ending Sept. 1st, 1840,	259 02
By amount received of loaning agent in the year ending Sept. 1st, 1841,	187 89
By amount received of loaning agent in the year ending Sept. 1st, 1842,	232 75
By amount received of loaning agent in the year ending Sept. 1st, 1843,	185 49
	<hr/>
	\$1,476 56

A statement of the condition of the seminary fund in Porter county.

There was outstanding loans at the time of settlement with seminary trustee on 1st Sept. 1843, \$376 50

Of this sum \$232 28 is not considered safe.

The sum of 144 30 is considered safe.

There has been no disbursement of the interest of this fund, there being no seminary in the county. The interest is loaned as principal.

It will be impossible for me to report the actual receipts of the seminary trustee, as said trustee has kept no register of the same, and as persons paying money to said trustee, if they have taken receipts, have not deposited them in this office.

Report made by the auditor of Randolph county, showing the condition of the common school fund in said county, at the time of settlement made thereof, on the 1st day of September, 1843.

Congressional Township.

Safe, -	-	-	-	-	-	-	\$20,078 78
Very doubtful, -	-	-	-	-	-	-	825 00

School Lands unsold.

	Acres,	-	-	-	-	4,289	
Value, -	-	-	-	-	-	-	\$6,433 50

Surplus Revenue.

Safe, -	-	-	-	-	-	-	\$5,261 17
Doubtful, -	-	-	-	-	-	-	924 56
Very doubtful, -	-	-	-	-	-	-	433 00
Lost, -	-	-	-	-	-	-	100 00
Real estate bound, but not enough,	-	-	-	-	-	-	451 67

Seminary Fund.

						<i>Personal Security.</i>	<i>Buildings.</i>
Safe, -	-	-	-	-	-	\$105 00	
Doubtful, -	-	-	-	-	-	216 31	
Very doubtful, -	-	-	-	-	-	211 93	
Lost, -	-	-	-	-	-	66 78	
Seminary and improvements, -	-	-	-	-	-	-	\$3,000 00

Respectfully submitted,

A. K. EATON, Auditor.

AUDITOR'S OFFICE, }
Winchester, Randolph co., Nov. 22d, 1843. }

SIR: Accompanying this is a report in relation to the trust funds of this county.

Congressional Township.

The books of this fund are in a very bad condition. See a report from this office December 2d, 1842. All loans of school funds may be set down as safe, with the exceptions mentioned in my report. By which extra column I mean that the several loans are rather too large for the property mortgaged, provided the several titles are good, which I have not had time to examine.

Surplus Revenue.

The books of this fund exhibit much better order than those of the school commissioner; but owing, I suppose, to the possibility of loaning on personal security, I fear the fund will sustain quite a loss in attempting to collect.

Seminary Fund.

This is first introduced by a report to the board of commissioners, March term, 1842, in which, as a commencement, the treasurer charges himself with the amount of notes and cash received from predecessor, Z. Puckett, - - - - - \$1,232 67

They also shew the further receipt of, exclusive of interest,	2,153 25
Total amount of receipts shown by books,	3,385 92
Total amount of orders received,	2,945 42
Outstanding loans,	600 02
Receipt from agent of surplus revenue,	146 77

Total amount of expenditures, - - - - -	\$3,694 28
Leaving a balance due trustees, exclusive of interest, -	308 36

Three per cent. Fund.

This fund is destitute of any books. We are first informed by a report to commissioners, January, 1840, of some expenditures, amounting in all to, - - - - - \$2,213 06

And balance in hands of commissioner,	275 74
Total amount of subsequent expenditures, as I am advised,	224 78
Total amount of expenditures shown, - - - - -	2,437 84

Yours respectfully,

A. K. EATON, A. R. C.

M. MORRIS, *State Auditor.*

No. 68. SCOTT.

AUDITOR'S OFFICE, Nov. 2d, 1843.

SIR: I herewith forward to you a statement of the condition of the seminary fund of Scott county. The surplus revenue fund and common school fund having been excepted in the act placing those funds in the hands of treasurers and auditors.

There was outstanding on loan at the time of the settle-

ment with the county seminary trustee,	-	-	\$231 57
As to the condition of the loans, there is considered safe,			178 90
Doubtful,	-	-	52 67

JOEL DICKEY,

Auditor of Scott co.

MORRIS MORRIS, A. P. A.

SCHOOL LANDS OF SCOTT COUNTY.

229

<i>Description.</i>	LANDS SOLD.					LANDS UNSOLD.	
	<i>Acres.</i>	<i>Acres sold</i>	<i>Am't sold for.</i>	<i>Paid.</i>	<i>Balance.</i>	<i>Acres.</i>	<i>Probable value.</i>
Township 3, Range 8 East,	640	640	\$3,246 70	\$1,163 57	\$2,083 13		
Township 2, Range 8 East,	120	40	140 00	35 00	105 00	80	\$280 00
Township 4, Range 7 East,	640	640	1,920 00	480 00	1,440 00		
Township 3, Range 7 East,	640	640	1,510 50	377 62	1,132 88		
Township 2, Range 7 East,	not known	80	80 00	50 00	30 00	not known	670 00
Township 3, Range 6 East,	635	635	1,271 00	317 77	953 23		
Township 2, Range 6 East,	640	200	300 00	75 00	225 00	440	660 00
		2,875	\$8,468 20	\$2,498 36	\$5,969 84		\$1,610 00

Amount of lands sold, - - - \$8,468 20

Probable value of unsold lands, - - - 1,610 00

Total value of lands, - - - \$10,078 20

Amount loaned on mortgage, - - - \$2,400 00

Personal security, - - - 98 00

Considered unsafe, - - - 80 00

"No account of any receipts for tax or for rent."

AUDITOR'S OFFICE, LEXINGTON, }
November 24th, 1843. }

M. Morris, Esqr.

SIR: Above you have all the information I can obtain relative to the common school fund. The school commissioner has made no report to the county board, (as far as I can ascertain,) since 1838. You will readily infer that my means of information are limited. Something came to the hands of the present school commissioner, from his predecessor, perhaps about three hundred dollars, but of that I can get no correct account. The above statements so far as they are made, are believed to be substantially correct.

The fund is loosely managed, and although perhaps, there is no danger of its being ultimately lost; yet its safety is perhaps, to be attributed more to the honesty of the present incumbent, than to any supervision heretofore exercised on him or his predecessor.

With respect, &c.,

JOEL DICKEY,
County Auditor.

Surplus Revenue.

Amount received from state treasury, -	-	-	\$4,180 36
Amount of loans refunded, -	-	-	8,949 72
Amount of interest paid on loans, -	-	-	1,699 65
			<hr/>
			\$14,829 73

Contra.

Amount of loans on personal security, -	-	-	\$8,722 54
Amount of loans on mortgage security, -	-	-	4,384 52
Amount paid school commissioner, -	-	-	1,694 65
Amount paid E. Lamar, (attorney's fee,) -	-	-	5 06
Amount of principal on hand, -	-	-	23 02
			<hr/>
			\$14,829 73

M. Morris, Esqr., Auditor of State:

This appears to be the condition of the surplus revenue fund in this county as laid before the board at the last September term.

Whether this will give you the information which you want I cannot tell, but it is the best I can do at this time.

Excuse me, if you please, for delaying this matter so long. I have been trying to get some more information from the school commissioner but failed.

Yours with this respect,

JOEL DICKEY,
County Auditor.

No. 69. SHELBY.

Statement as to the condition of the Congressional School Funds of Shelby county, up to the 1st of September, 1843.

Lands sold, &c.

Acres,	-	-	-	-	-	7,040	00
Amount sold for,	-	-	-	-	-	\$13,861	70
Amount paid,	-	-	-	-	-	13,264	26
Balance due,	-	-	-	-	-	5,597	44

Lands unsold.

Acres,	-	-	-	-	-	640	00
Value,	-	-	-	-	-	\$1,010	00

SCHOOL FUND.

Surplus revenue as principal,	-	-	-	-	\$1,501	06
Principal on mortgage,	-	-	-	-	17,164	36
Increase of fund,	-	-	-	-	2,397	04
Total amount of this fund drawing interest in county,					22,759	80

Statement as to the condition of the Surplus Revenue Fund of Shelby county, up to the first day of September, 1843.

The amount of this fund on bond,	-	-	\$8,568	60
The amount of this fund in judgments,	-	-	2,114	81
The amount in hands of agent,	-	-	100	50
Total amount of said fund,	.	.	.	<u>\$10,783</u> <u>91</u>
Amount considered doubtful,	.	.	.	\$2,000 00

Respectfully submitted.

V. CONOVER, Auditor.

No. 71. SULLIVAN.

AUDITOR'S OFFICE, SULLIVAN COUNTY, }
 October 26th, 1843. }

In obedience to the requisitions of the law, the auditor of Sullivan county would submit his report to the Auditor of State, in relation to the Common School Fund of said county, at the time of his settlement with the school commissioner on the 20th of October, 1843, and of the condition of the School Lands.

STATEMENT OF THE SITUATION OF THE LANDS.

Lands sold.

Acres,	-	-	-	-	-	-	6,140	00
Amount sold for,	-	-	-	-	-	-	\$12,557	73
Amount paid,	-	-	-	-	-	-	5,746	68
Balance due,	-	-	-	-	-	-	7,411	55

Lands unsold.

Acres,	-	-	-	-	-	-	760	00
Value,	-	-	-	-	-	-	\$950	00

There was in school commissioner's hands on loan at the time of settlement, the following sums, to-wit:

Amount paid on school lands,	-	-	-	\$5,146	68
Amount arising from other sources,	-	-	-	715	22
Cash on hand,	-	-	-	250	00
Interest on loan not called for,	-	-	-	408	00

\$6,519 90

Of which sum there is on loan, made by school commissioner, the sum of \$6,269, which is considered in a safe condition. No receipts or disbursements have been made since settlement.

SURPLUS REVENUE FUND.

There was outstanding on loan at the time of settlement

with the agent thereof, the sum of	-	-	\$6,561	07
In agent's hands of principal,	-	-	113	33

Whole amount of fund,	-	-	\$6,674	40
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Amount of interest in agent's hands, not known yet.

The sum of \$5,600 is considered safe.

The sum of 1,074 " doubtful.

Lost, none.

SEMINARY FUND.

There was outstanding on loan at the time of the settlement, the sum of \$2,171 59—considered safe.

THREE PER CENT. FUND.

Balance fund due on settlement with the agent is	-	\$1,827 17
Amount loaned by agent,	- - -	1,357 50
		<hr/>
The balance in agent's hands,	- - -	\$459 67
\$200 is considered doubtful.		

Respectfully submitted.

H. K. WILSON,
County Auditor of Sullivan county, Ind.

NO. 72. SWITZERLAND.

BOARD OF COUNTY COMMISSIONER'S, }
September session, A. D. 1843. }

STATE OF INDIANA, }
Switzerland county. }

The board now entered upon the examination of the accounts of school commissioner in the presence of the county auditor, and the school commissioner, in relation to the school fund, and after having duly enquired into the safety of the several loans made of said fund, and having examined and compared the cash and mortgages with the books, papers, and reports of said school commiosioner, find as follows, viz:

Remaining due from purchasers of section sixteen, town. five, of range twelve, west, the sum of nothing; that there is loaned on mortgages belonging to town. five, range twelve, west, the sum of nineteen hundred and four dollars; there is no principal on hand; there is one hundred and fourteen dollars and forty-five cents for distribution.

There is remaining due from purchasers of section sixteen, town. two, of range three, the sum of nine hundred and fifty-three dollars and ten cents; there is loaned on mortgages, the sum of five hundred and forty-two dollars; principal on hand, three dollars; interest, &c., for distribution, sixty-two dollars and fifty one cents.

There is remaining due from purchasers of section sixteen, town. two, of range one, the sum of eleven hundred and ten dollars and eighty one and one-fourth cts.; loaned on mortgages the sum of nine hundred and forty seven dollars and fifty-four cts. and three-fourths; principal on

hand none; interest &c., in school commissioner's hands for distribution, one hundred and forty-four dollars and fifty-nine cents.

There is remaining due from purchasers of section sixteen, town. two, range two, the sum of one thousand two hundred and twenty-four dollars and forty-seven cents; loaned on mortgages, one thousand one hundred and thirty-one dollars and eighty-seven cents; principal on hand none; there is interest, &c., in school commissioner's hands for distribution, the sum of forty-four dollars and fifty-three cents.

There is remaining due from purchasers of section sixteen town. three, of range three, the sum of five hundred and twenty-three dollars and eighty-eight and one-fourth cents, loaned on mortgages, one thousand and eighty-seven dollars and fifty cents; principal on hand none; interest, &c., on hand for distribution, the sum of fifty-six dollars and three cents.

There is remaining due from purchasers of section sixteen, town. four, of range twelve, the sum of one thousand five hundred and eighty-seven dollars and seven and one-half cents; loaned on mortgages seven hundred and forty-one dollars and fifty-five cents; principal on hand none; interest, &c., for distribution, the sum of eighty five dollars and seventy-seven and three-fourth cents.

There is remaining due from purchasers of section sixteen, town. three, range twelve, the sum of two thousand and four dollars and sixty-four cents; loaned on mortgage, nine hundred and twenty-one dollars and fifty cents; principal on hand, three hundred and twenty-four dollars; interest, &c., on hand for distribution, one hundred and forty-nine dollars and ninety cents.

There are no lands sold in the following townships here after mentioned:

There is loaned on mortgages in town. one, range two, the sum of one hundred and seven dollars and sixteen and one-fourth cents; interest &c., on hand for distribution, the sum of six dollars.

There is loaned on mortgage in town. four, range three, the sum of nothing; there is interest, &c., on hand for distribution, five dollars and eighty-eight cents.

There is nothing loaned on mortgages in town. three, of range one; there is interest, &c., on hand for distribution the sum of seven dollars and twenty-nine cents.

There is nothing loaned on mortgages in town. one, of range three; it not being called for; distributed to the other townships.

There is nothing loaned on mortgage in town. one, of range four; there is interest, &c., on hand, the sum of eighteen dollars and sixty nine cents.

There is loaned on mortgage in town. two, of range four the sum of twenty-two dollars and ten cents; there is on hand for distribution the sum of three dollars and twenty-one cents.

There is nothing in town. three, of range four, it having been distributed to the other townships.

There is loaned on mortgage in town. three, of range two, the

sum of forty-one dollars; there is interest, &c., on hand for distribution, the sum of seven dollars and thirty-seven cents.

There is nothing in town. six, of range twelve, it having been distributed to the other townships.

There is nothing in town. two, of range one, east, it having been distributed to the other townships.

Which said sums of money above set forth embrace the interest on the surplus revenue fund heretofore paid over to said commissioner, together with the amount received by him for the redemption of delinquent lands, and all other funds by him heretofore received for the use of common schools, and by law required to be distributed to the several townships. And the said board also find that the moneys loaned out on mortgages, are in their opinion, safe and well secured.

There is also loaned on mortgages, the sum of eighty dollars to the several congressional townships, under an act appropriating certain funds to purposes of education; and the further sum of twenty-seven dollars in the hands of said school commissioner, paid over by Thos. Cole, late school commissioner.

Done at Vevay, in said county, the 6th day of September, 1843.

JOHN JAMES PHILIP SCHENCK,
DAVID SHULL,
ANDREW STEWART,
County commissioners.

ISRAEL R. WHITEHEAD,
School commissioner.

JOHN M. KING
County Auditor.

Statement as to the condition of the School Lands in each township in St. Joseph county, on settlement with school commissioner, September 14, 1843.

TOWNSHIPS.	LAND SOLD.				LAND UNSOLD.		REMARKS.
	
38, 1 West,	.....	.....	.....	.....	640 00	3,200 00	In Laporte co.—estimated.
38, 1 East,	.....	.....	.....	.....	640	640	Estimated.
38, 2 East,	640 00	2,531 20	1,479 00	1,052 20	.....	.....	Appraisement.
38, 3 East,	.....	.....	.....	.....	640	2,600	"
38, 4 East,	400	1,560	540	1,020 00	240	960	Laporte co.—estimated.
37, 1 West,	.....	.....	.....	.....	640	2,660	Of no value.
37, 1 East,	.....	.....	.....	.....	640	200	Mill-pond.
37, 2 East,	.....	.....	.....	.....	.....	.....
37, 3 East,	558 32	1,329 89	1,206 14	123 75	.....	.....
37, 4 East,	640 00	800	400 00	400 00	.....	.....
36, 1 West,	.....	.....	.....	.....	.....	.....	Laporte co.—estimated.
36, 1 East,	.....	.....	.....	.....	640	1,280	Fract.
36, 2 East,	.....	.....	.....	.....	400	800	"
36, 3 East,	.....	.....	.....	.....	640	1,920	Estimated.
36, 4 East,	.....	.....	.....	.....	640	160	"
35, 1 West,	80	240	60	180	560	1,760	Appraisement.
35, 1 East,	.....	.....	.....	.....	640	1,920	Estimated—Laporte co.
35, 2 East,	.....	.....	.....	.....	640	1,920	Estimated.
35, 3 East,	.....	.....	.....	.....	180	270	Fract. section.
35, 4 East,	.....	.....	.....	.....	640	1,600	Estimated.
	.....	.....	.....	.....	640	.....	Of no value.
	2,318 32	6,461 09	3,685 14	2,775 95	9,700 00	21,890 00	

SIR—Annexed I hand you a statement of the condition of the School Lands in this county. You will notice that the sections in one west, although in Laporte county, I have put them down as belonging to us, because the business will most likely be done in this county. Should, however, the auditor of Laporte county put them in his list, you will know which county to allow them in making up your statements. Ranges 1 west and 4 east are generally divided between our county and those adjoining. You will also notice that the major part of lands unsold, the value is estimated. I think the estimate is about what they will sell for—nothing less, I am certain.

Respectfully yours,

GEO. W. MATTHEWS, *Auditor*.

*Report of settlement with the school commissioner of St. Joseph county,
September 19, 1843.*

This amount loaned out on mortgage, belonging to the township, - - - -	\$3,751 22
This amount being a general fund accrued by virtue of an act of the Legislature, requiring unclaimed fees of clerks and justices of the peace to be paid to this fund, loaned on mortgage, - - - -	86 72
This amount due for sales of school sections, -	2,775 95
Cash on hand belonging to the general fund derived from unclaimed fees, - - - -	19 83
Cash on hand belonging to townships, - - - -	74 89
Considered safe, - - - -	6,708 61
This amount due after sales of mortgaged security and judgments confessed, - - - -	301 49
This amount due after sales of land on which there is no security, - - - -	176 69
Whole amount of school fund, - - - -	<u>\$7,186 79</u>

GEO. W. MATTHEWS, *Auditor*.

*Statement of the Receipts and Disbursements of interest the past year
by school commissioner, up to 14th Sept. 1843.*

RECEIPTS.

Balance of interest on hand belonging to townships,	-	\$88 16
Received for interest on loans,	- -	\$304 07
“ “ sales,	- -	169 56
“ “ surplus revenue,		520 68
Received of county treasurer, delinquent taxes,	250 00	
		<hr/> 1,244 31
		<hr/> 1,332 47
Paid township treasurers,	- -	1,239 78
Incidental expenses,	- -	14 24
		<hr/> 1,254 02
Balance of interest on hand belonging to townships,	-	\$78 45
GEO. W. MATTHEWS, Auditor.		

Annexed I hand a statement of the condition of the school fund of this county on settlement with school commissioner, and an examination of his books.

I have heretofore devoted much time at the examination into the state of this fund, and find that it has generally been well managed. Our commissioners have always been business men, and men of integrity. The eventual loss cannot be large. I also hand a statement of receipts and expenditures on account of the interest—also statement of the condition of the school lands. If the present laws in relation to this fund are permitted to continue, and our resources carefully husbanded for a few years, the yearly income will be sufficient to school every child in the county—I mean those whose parents will spare them the time, and send them to school.

Respectfully,

GEO. W. MATTHEWS, Auditor.

*Statement of settlement with the Surplus Revenue Agent, showing the
condition of said Fund on September 14, 1843.*

Amount loaned on bond and mortgage security,	-	\$1,405 00
do. do. do. do. on which		
the interest has not been regularly paid, now in suit,		650 25
Amount loaned on personal security, considered good, on		
which the interest is punctually paid,	- -	3,539 92

This amount of principal for land forfeited by former borrowers, land sold, and the purchaser pays interest promptly,	-	-	-	-	-	243 00
This amount for town lot, same as above,	-	-	-	-	-	142 34
This amount of principal in the hands of John McCullough, former agent,	-	-	-	-	-	100 03
Amount converted into bank stock in the Branch of the State Bank of Indiana at South Bend,	-	-	-	-	-	190 00
Being the amount of fund paid to the county,	-	-	-	-	-	<u>\$6,270 54</u>

Having previously examined into the condition of this fund, I reported to the board of county commissioners,

1st. The above deficiency of principal,	-	-	-	\$100 03
2d. Deficiency of interest in 1840, not p'd over,	\$127 89			
3d. " " 1841, " "	148 98			
4th. " " 1842, " "	57 32			
				<u>\$334 19</u>
Less cash on hand,	-	-	\$10 10	
Retained by counsel, fees,	-	-	19 29	
			<u>29 39</u>	
				<u>304 80</u>
				<u>\$404 83</u>

The then agent, John McCullough, having been suddenly stricken down with paralysis, has not been able since to give any account of his proceedings. Legal measures will be taken to have the matter righted.

Respectfully submitted,
 GEO. W. MATTHEWS,
Auditor of St. Joseph county.

Statement of settlement with the Treasurer of the Seminary Fund of St. Joseph county, on the 14th of September, 1843.

This fund consists of,				
Town lot 387 in South Bend, cost at the time of purchase				
155 dollars, and worth besides the interest, say,	-	-	-	\$155 00
Cost of building site,	-	-	-	300 00
Whole value of real estate,	-	-	-	<u>\$455 00</u>

The treasurer has paid over notes of hand well secured for loans, with two years' interest, generally due, 10 per ct.,	\$453 78
Cash on hand (state scrip),	266 35
Fines assessed by the cir. court and justices of the peace, supposed to be well secured, and not paid over, amounting to about this sum,	350 00
	<hr/>
	\$1,525 13

GEO. W. MATTHEWS,
Auditor of St. Joseph Co.

DEAR SIR: Annexed I hand you a statement of my settlement with the treasurer of the county seminary fund. Men of integrity have had the management of this fund; so far as ascertained, the funds have been loaned to responsible persons and the money faithfully accounted for. There has been heretofore, however, a laxity in paying up fines assessed, for the want, I suppose, of some person whose duty it should be to urge collections and coerce payment. The law now meets the case, and hereafter this part of the duty will be more promptly performed.

Respectfully,

GEO. W. MATTHEWS,
Auditor of St. Joseph co.

NO. 74. STEUBEN.

Report of auditor of Steuben, in relation to the trust funds of that county from commencement of the county, to Sept. 1st, 1843.

RECEIPTS.

Said commissioner has received from sales of school lands belonging to the several townships, the sum of	\$1,441 09
Interest from purchasers of land,	869 46
Interest on loans,	268 66
	<hr/>
	\$2,579 21

EXPENDITURES.

Said commissioner has loaned out on mortgage security the sum of	\$1,377 62
Principal not loaned,	58 50
Paid for advertising sale of land,	4 97

Interest paid to townships as per township treasurer's	
receipts, - - - -	1,101 40
Interest on hand, uncalled for, - - - -	36 72
	<hr/>
	\$2,579 21

I hereby certify the above to be a correct statement of the condition of the school funds under the control of the school commissioner of Steuben county, as appears on settlement with said commissioner.

ADONIJAH SMITH,
Auditor of Steuben county.

ANGOLA, *September 29th*, 1843.

No. 76. UNION.

LIBERTY, October 10th, 1843.

Auditor of State :

SIR: I herewith send you reports in relation to the several trust funds of Union county. I regret that they are so vague, but it is the best I could do from the data in my possession. I have spent what time I could spare from my other official business in investigating the books and papers of the officers heretofore connected with the management of these funds, and am of opinion that nothing has been lost by the negligence or dishonesty of any officer connected with the management of these funds in our county. I will not, however, let the investigation rest here, but will, as soon as possible, thoroughly investigate the whole matter.

No. 1. *Congressional Township Fund.*

Outstanding loans at settlement with commissioner, Sept.	
13th, 1842, - - - -	\$13,002 88
Amount due from purchasers of school sections, Sept.	
13th, 1842, - - - -	10,318 46½
Amount loaned from Sept. 13th, 1842, to Sept. 12th, 1843,	2,180 00
	<hr/>
Total, - - - -	\$25,501 34½
Amount paid by purchasers and refunded by borrowers,	
from Sept. 13th, 1842, to Sept. 12th, 1843, -	3,150 37
	<hr/>
Am't due from purchasers and on loans, Sept. 12th, 1843,	<u>\$22,350 97½</u>

*Receipts and Disbursements..***RECEIPTS.**

There was remaining in commissioner's hands on settlement, Sept. 13th, 1842,

Of principal,	-	-	-	-	-	\$280 66
Of interest,	-	-	-	-	-	263 45
Received from sales of lands,	-	-	-	-	-	1,271 25
" " loans refunded by borrowers,	-	-	-	-	-	1,879 12
" " interest on loans and from purchasers,	-	-	-	-	-	1,604 66
						<hr/>
Making the total receipts,	-	-	-	-	-	\$5,299 14

DISBURSEMENTS.

By loans of funds,	-	-	-	-	-	\$2,180 00
By interest paid township treasurers,	-	-	-	-	-	1,868 11
						<hr/>
Making the total disbursements,	-	-	-	-	-	\$4,048 11
Amount remaining in hands of comm'r Sept. 12th, 1843,	-	-	-	-	-	1,251 03
						<hr/>
						\$5,299 14

The whole fund (\$23,602 00½) is considered in a safe condition.

No. 2. *Surplus Revenue.*

There was outstanding loans of surplus revenue at the time of settlement with the agent thereof, and abolishing his office Sept. 11th, 1843,

On mortgage security the sum of,	-	-	-	-	-	\$1,100 00
On personal security,	-	-	-	-	-	6,530 80
						<hr/>
						\$7,630 80
Amount in agent's hands (paid to treasurer),	-	-	-	-	-	12
						<hr/>
Total,	-	-	-	-	-	\$7,630 92

Condition of Loans.

The sum of \$7,597 80 is considered safe.

The sum of 33 dollars is considered doubtful.

The school commissioner had for distribution on the 1st

Monday of Sept. 1843, of surplus revenue interest,	-	-	-	-	-	\$755 85
Distributed to seven townships,	-	-	-	-	-	642 23
						<hr/>
Leaving for three remaining townships,	-	-	-	-	-	\$113 62

No. 3. *County Seminary Fund.*

Abstract from the report of seminary trustees to board of commissioners, September term, 1842:

"The institution is indebted (near) 300 dollars.

Amount received since September 3d, 1842, \$369 97.

Amount paid to individuals having claims as per receipts

on file since Sept. 3d, 1842,	-	-	-	-	\$372 01
One judgment (secured),	-	-	-	-	60 00
Interest on same,	-	-	-	-	5 00
Amount due on sale of old seminary and lot,	-	-	-	-	337 00
Interest on the above since 25th of Dec. 1841, (near),	-	-	-	-	60 00
Amount on hand (Bank of Illinois),	-	-	-	-	5 00

The amount due on sale of old seminary and lot is suspended, and likely to remain so for some time."

No. 4. *Condition of School Lands in Union county, Sept. 12th, 1843.*

LAND SOLD.

Acres,	-	-	-	-	2,587.95
Amount sold for,	-	-	-	-	\$22,103 04
Amount paid,	-	-	-	-	13,055 82½
Balance due,	-	-	-	-	9,047 21½

LANDS UNSOLD.

None.

JOHN W. SCOTT,
Auditor of Union co.

No. 78. VERMILLION.

AUDITOR'S OFFICE, VERMILLION COUNTY, }
October 13, 1843. }

SIR: In compliance with your instructions, I herewith submit to you a report of the condition of the several public funds of the county, on the first day of September, 1843, the books and papers of which have been deposited in this office, as follows:

- No. 1. Congressional School Fund;
2. Common School Fund;
3. Seminary Fund;
4. Surplus Revenue Fund.

No. 1. Congressional School Fund.

The amount of sales of school lands,	-	-	\$30,733 78
Forfeited and remains unsold,	-	\$761 63	
Amount paid by purchasers,	-	15,099 50	
		<hr/>	15,861 13
Balance in hands of purchasers,	-	-	14,872 65
Amount of principal loaned,	-	14,901 09	
Balance in hands of commissioner,	-	198 41	
		<hr/>	15,099 50
Total amount of productive fund,	-	-	<u><u>\$29,972 16</u></u>

No. 2. Common School Fund.

The amount of the fund,	-	-	-	\$2,864 22
Loans,	-	-	-	2,668 20
				<hr/>
Balance in hands of commissioner,	-	-	-	<u><u>\$196 02</u></u>

No. 3. County Seminary Fund.

The amount of the fund,	-	-	-	\$1,700 35
The amount of loans,	-	-	\$1,685 12	
Paid treasurer by trustee,	-	-	25 23	
			<hr/>	1,710 35
Overpaid by seminary trustee, excess,	-	-	-	<u><u>\$10 00</u></u>

No. 4. Surplus Revenue Fund.

The amount received from State Treasury,	-	-	\$8,289 86
Come to hands of last agent,	-	-	8,211 33
			<hr/>
Balance in hands of W. H. H. Scott, former agent, (surety good,)	-	-	78 53
The amount on loan,	-	-	\$8,138 33
The amt. paid treasurer by N. H. Wilson, ag't,	-	73 00	
		<hr/>	8,211 33
			<hr/>
			\$8,289 86

Before concluding this imperfect report, I deem it proper to remark, that, in consequence of the sickness of James Thompson, our

school commissioner, (who has held the office since it was created,) and his residence being several miles from the county seat, I had no opportunity of settling with him until a short time since, and neither of us being fully satisfied with the result of the settlement, (which occupied us two days,) it was agreed that I should make a re-examination from the books, which, like every thing connected with the "old school law," must necessarily be quite imperfect, especially in their arrangement, though they are plain. I discovered errors in the footings of his receipts of interest, amounting in the aggregate to \$176—sometimes they are in favor of the fund, and sometimes against it, but the above is the balance against the fund. I have no doubt but that the errors occurred entirely through mistake, happening at different times through a period of thirteen years. Also, a similar error of \$6 appears in the common school fund. The same gentleman is the only person that has had charge of the seminary fund—in that, an error of \$10 appears against him.

Mr. Thompson was in town to-day, in quite poor health. I showed him some of the errors, and how I had discovered them. He seemed satisfied, and cheerfully promised to pass the proper receipts so soon as his health would permit him to give the books a thorough re-examination, which he presumed would be soon.

He is a responsible man, has given good security, and is a very good officer, though not a first rate accountant.

Respectfully submitted.

MELVIN P. LOWRY,
County Auditor.

To M. MORRIS, Esq.,
Auditor P. A.

NO. 32. WAYNE.

AUDITOR'S OFFICE, *Wayne Co.,* }
CENTERVILLE, *October 10th, 1843.* }

Morris Morris, Esq., Auditor of public accounts:

SIR: Pursuant to the printed instructions received some time since, I herewith send you a statement of the condition of the trust funds of this county so far as they appear from an examination of the books of the respective officers; the records of the county commissioner's affording scarcely any information on the subject.

1st. The surplus revenue fund.

Jehiel R. Lamson, the agent for loaning the surplus revenue fund for this county, received from the Treasurer of State in two payments, the sum of - - \$21,794 55

And has handed over to the county auditor	
mortgages amounting to - -	\$1,890 00
Notes and bonds amounting to - -	18,697 60
Notes and bonds on which judgments have been obtained in the Wayne circuit court, amounting to - - - -	1,207 47
	<hr/> \$21,795 07

Making an increase to the principal of \$0 52

The said agent as appears by his books, has received on account of interest the sum of - - -	\$10,514 61
And has filed vouchers for payments to school commis- sioner and for incidental expenses, - - -	10,394 37
	<hr/>

Leaving a balance on settlement of \$120 24

For which he has filed the county treasurer's receipt in full.

Of the mortgages, bonds, and notes, handed over by Lamson, agent as aforesaid the sum of \$688 27 is supposed to be lost.

The sum of 532 80 is supposed to be doubtful.

The sum of 20,574 00 is supposed to be good by the said agent; of this however, I cannot give any correct opinion except as to the lost and doubtful.

2d. *The school fund.*

The difficulties in, and the labor requisite to investigate the accounts of the different commissioners, were great. The accounts of the two first were a chaotic mass, sales of lands, rents, interest, loans made and loans refunded, and payments to township trustees, being all mixed up together.

As far as I could make out from the books, Messrs. Harris, and Poston, the first two commissioners (for the accounts seem to have been continued from one to the other,) received as follows:

For sale of lands, - - - -	\$13,789 98
For loans refunded, - - - -	10,319 71
For rents previous to sales, - - - -	1,359 48
For interest on purchases and loans, - - - -	7,969 74
	<hr/>
Total receipts,	\$33,438 91

And paid out as follows, viz:

For loans, - - - -	\$29,969 22
To township treasurers, &c., - - -	3,271 36
To Thomas Commons, school commissioner, 260 24	
	<hr/>
	\$33,500 82

Apparent balance in favor of Harris and Poston, \$61 91

But which is believed was really due, as appears from the statement of the accounts of Thomas Commons, that follows.

Thomas Commons, the third commissioner, it appears received the following sums as principal, to-wit:

Amount of Mortgages handed over by Poston, (as appears from difference arising from loans, and loans refunded, in Harris and Poston's books no memorandum of the amount having been kept by Commons) is	\$19,689 51
From sales of lands, - - - - -	5,076 52
From interest invested as principal, - - - - -	1,742 72
Total principal received,	<u>\$26,508 75</u>

And has paid over as follows, to-wit:

Amount of Mortgages handed over to Thos. Adams, the present commissioner,	\$26,344 75
Cash paid Adams, balance of principal on hand, - - - - -	115 00
	<u>\$26,459 75</u>

Leaving apparent balance against Commons of \$49 00

Which may be accounted for by the apparent balance in Poston's favor on the opposite page; besides which Commons account of loans, and loans refunded, including the \$115, paid over in cash to Adams' balances. He also kept a separate memorandum of a loan on note for \$53 18, (from which deduct the interest, leaves just \$49 00, of funds not designated as belonging to any township, and which, as will be found in the statement of the accounts of Thomas Adams, the present commissioner, by compounding the interest, has amounted to \$83 73.

In the examination of the amount received for lands by said Commons, and comparing the same with the amount of sales, and the amount received by former commissioners, to ascertain whether the whole amount of purchase money had been paid, I find that in one case upon giving the deed, he charges himself with the sum of \$357, 64, when the books and a memorandum kept by himself, shows that the amount actually due was \$383 00, being a loss of \$25 36. He however, says there must have been some receipt or other evidence, presented by the person to whom the deed was made, showing the payment of that amount to his predecessor. Notwithstanding, I feel it to be my duty to have some evidence of the fact; and shall make the necessary inquiry.

On account of interest and per centage on tax, the said

Commons has received, (including the amount received from Poston,) - - - - -	\$12,370 11
And has filed vouchers amounting to - - - - -	12,370 03

Leaving a balance of \$0 08

Said Commons also charges himself with unknown funds, (the \$53 18, mentioned above, with interest compounded,) amounting to	-	-	-	-	\$61 56
For delinquent taxes,	-	-	-	-	61 19
					<hr/> \$122 75

And has credited himself for fees on delinquent tax,	-	-	-	-	\$9 44
For note for unknown funds given over to Thomas Adams, his successor,	-	-	-	-	61 56
For cash paid Thos. Adams, being balance of delinquent tax,	-	-	-	-	51 75
					<hr/> \$122 75

Thomas Adams, the present commissioner, has received up to the time of settlement, (September 16th, 1843,) as principal, the following amounts, viz:

Of Thos. Commons, late commissioner, in mortgages, the sum of	-	-	-	-	-	\$26,344 75
In cash,	-	-	-	-	-	115 00
Interest to be vested as principal for town. 14, range 1,						123 32

Total received of Commons,						\$26,583 07
From sales of lands,	-	-	-	-	-	\$3,432 53½
Interest to be invested as principal for town. 14, range 1,						109 49
From unclaimed fees on mortgage,	-	-	-	-	-	96 00

Total amount of principal received,						\$30,221 09½
From which deduct for loss on foreclosure of mortgage, the land having been bought in and ordered to be sold by the trustees of town. 17, range 13,	-	-	-	-	-	25 00

Whole amount of principal,	-	-	-	-	-	\$30,196 09½
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The whole of his account may be summed up as follows, to wit:

Amount of principal received,	-	-	-	-	-	\$30,196 09
Am't of interest received from school fund and surplus revenue,	-	-	-	-	-	23,525 42
Amount of unknown funds, being the \$61 56 paid over by Commons, and the interest since accrued,	-	-	-	-	-	83 73
Amount of unclaimed fees, after deducting the 96 dollars mortgage in the above statement,	-	-	-	-	-	23 37½
Amount of delinquent tax rec'd from Thos. Commons,						51 75
Amount of surplus revenue interest not distributed to the several townships,	-	-	-	-	-	42 17
Total amount of receipts,	-	-	-	-	-	<hr/> \$53,922 53½

And has filed vouchers as follows :

For am't of warrants for mortgages handed over to the auditor on settlement,	-	\$30,196 09	
Amount of interest paid to townships,	-	23,066 73	
Amount of note for unclaimed fees handed over to the auditor on settlement,	-	83 73	
County treasurer's receipt for surplus revenue interest distributed,	-	138 41	
Treasurer's receipt for same not distributed,	-	42 17	
			<u>53,527 13</u>

Balance due on settlement, - - - - \$395 40½

Which balance is credited to the several townships on the new books.

3d. *The Seminary Fund.*

It appears that Beale Butler, the first treasurer of the county seminary fund, received the sum of, - - \$848 33½
And left vouchers on record, including his fees, - - 754 80

Balance in his hands, August, 1829, - - - \$93 53½

Afterwards his successor, Henry Bryan, made the following charges against him, viz. :

To cash paid back to Beale Butler,	-	\$20 54	
To the note of Jesse Neal, paid back to Butler,	-	12 38	
			<u>32 92</u>
			<u>\$126 45½</u>

And credits him as follows, to-wit :

By cash in specie,	-	\$29 62	
By balance on a note due from Jesse Neal for,	-	12 38	
By Beale Butler paid to Jesse Neal on the seminary contract, allowed at Nov. board, 1829,	-	75 00	
			<u>117 00</u>
By balance due,	-	\$9 45½	

The last charges and credits seem to me to be a mere memorandum kept by Bryan against Butler. It appears that at one time he credited Butler with more than would have paid the above balance, and afterwards refunded a part, and I suppose made himself responsible.

Henry Bryan, the second treasurer, charges himself for amount rec'd for breaches of the penal laws, the sum of, \$299 34½

He also received of Beale Butler, according to the above statement, (the difference between \$29 62 and \$20 54) which he has not charged in his own account, -				9 08
Making, - - - - -				<u>\$308 42½</u>
And credits himself with his own fees and payments to sundry persons, (of which payments there is not a single voucher to be found,) -				\$256 93
By balance due, (by John E. Dunham's book it appears this balance was paid to him,) -				42 41½
				<u>299 41½</u>
Leaving a balance of, - - - -				\$9 08
If Butler's balance be added of, - - - -				9 45½
				<u>\$18 53½</u>
And is the whole amount lost to the fund up to the 7th Nov. 1831.				
John E. Dunham, the third and last treasurer, charges himself with balance paid over by Bryan, - - -				\$42 41½
Amount received for fines, forfeitures, and interest, -				4,523 99½
				<u>\$4,566 41</u>
Making, - - - - -				
And credits himself with his own fees, -				\$142 37
Payments to sundry persons, - - -				4,347 21
				<u>4,489 58</u>
Balance due on settlement, - - - -				<u>\$76 83</u>

For the payments above mentioned he has exhibited vouchers for every item except for the sum of \$43 43½, 38 dollars of which was paid for a pair of globes; those vouchers were for items in his first settlement in 1832, and said to have been left with the clerk, but cannot be found. He afterwards preserved the receipts himself, and I have no doubt the whole is correct.

4th. Three per cent. Fund.

Lot Bloomfield, the agent of the three per cent. fund for this county, it appears by the commissioner's books, has received, since his first appointment in 1834, the sum of \$4,148 76, has filed vouchers, &c., for the same in full.

Of the sub-agents appointed by the board of commissioners for the different townships, all have settled up in full with the board, except,

1st. Gabriel Newby, who appears for the years 1834, 1837,
 1838, and 1841, has received the sum of, - - \$354 52
 And when called upon by the board at one time, (he being
 a member of the same) on oath stated that he had ex-
 pended from 175 to 200 dollars, say, - - - 175 00

Leaving a balance of, - - - - - \$179 52

He has since gone to Iowa.

2d. Stephen McWhiney for 1837, - - - \$100 00
 for which he has never accounted; both he and his se-
 curity are bankrupt and removed. Total amount un-
 accounted for, - - - - - 279 52
 All of which is respectfully submitted.

FRANCIS KING, A. W. C.

No. 83. WARREN.

Statement of the condition of the School Lands of each township, and of town lots of each township, Sept. 1st, 1843.

Congressional Townships.	LANDS SOLD.				LANDS UNSOLD.		VAL. OF T. LOTS	
	Acres.	Am. sold for	Amt. paid.	Bal. due.	Acres.	Value.	Sold.	Unsold.
T'n 22, N. of R. 8 W.	640 00	\$1,400 00	\$1,070 00	\$330 00	.....	.....	.....	.....
21, 8	692 97	2,357 37	939 63	1,417 75	.....	.....	.....	\$22 84
23, 6	672 00	3,508 38	2,772 44	491 44	80 00	\$448 81	\$209 22	101 05
20, 10	555 20	1,158 80	773 13	283 79	40 00	38 31	.....	.....
23, 8	640 00	801 60	350 40	451 20	40 00	100 00	.....	150 00
23, 7	280 00	2,080 00	520 00	1,560 00	360 00	2,020 00	.....	.....
22, 7	560 00	3,040 00	880 00	2,280 00	80 00	480 00	.....	115 00
21, 9	640 00	1,789 60	.....	1,789 60	.....	.....	.....	.....
20, 9	622 64	3,010 61	1,208 83	1,801 78	.....	.....	.....	.....
22, 9	560 00	700 00	.....	700 00	80 00	100 00	.....	.....
23, 9	.....	.....	.....	.....	640 00	320 00	.....	.....
Total,	5,862 81	\$19,846 36	\$8,514 43	\$11,105 56	1,320 00	\$3,507 12	\$209 22	\$ 388 82

Statement of the condition of the Congressional School Funds in Warren county, Indiana, Sept. 1, 1843.

Outstanding loans on settlement with school commissioner,	\$7,104	29
Balance of principal in the hands of same,	-	307 64
Total,	.	<u>\$7,411 93</u>

Of the above sum loaned, the sum of \$6,954 29 is considered safe.
 150 00 " doubtful.

Balances due to this Fund not included in the above.

From John R. Harris, former school commissioner, of interest on loans of school funds, and on balances due on land sold,	-	\$1,244 48
Of surplus revenue interest received by him (J. R. H.) from surplus revenue agent,	-	560 27
Total amount which is considered entirely lost by J. R. Harris, is	-	<u>\$1,804 75</u>

A correct statement.

WM. R. BOYER,
Clerk, and Acting Auditor.

Statement of the condition of the Surplus Revenue Fund, September 1st, 1843—Warren county, Indiana.

There was outstanding on loan, September 1st, 1843, the sum of	-	\$6,220 94
Of which the sum of \$6,075 94 is considered safe.		
	120 00	" doubtful.
	25 00	" lost.

Statement of the condition of the Seminary Fund, September 1st, 1843—Warren county, Indiana.

There was outstanding on loan, September 1st, 1843, the sum of	-	\$805 74
The sum of \$770 53 is considered safe.		
The sum of 35 21	"	doubtful.
No balances have been found to be due, as yet, from former agents.		

WM. R. BOYER,
Clerk and Acting Auditor.

No. 86. WELLS.

Report of condition of Trust Funds in Wells county, September 1st, 1843.

AUDITOR'S OFFICE, WELLS COUNTY, }
September 27, 1843. }

DEAR SIR: In obedience to law, and in accordance with your request, I have to inform you that there has been no school land sold in our county. We have eight congressional townships, and consequently eight school sections, but as none have been ordered to sale, except the section in town 26 north, range 12 east, which is appraised to average \$3 00 per acre. I have not thought it necessary to adopt your form for this year. I would suppose the remaining sections to be worth about \$2 50 per acre, and there are 640 acres in each section.

I will now append a statement of the settlement with the school commissioner.

School Commissioner, Dr.

To amount received from former commissioner,	-	\$367 76
Jan. 1842—To amount received from State Treasurer,		165 92
June 1 '42—“ “ “ “	-	170 00
Interest received, - - - -	-	4 65
		<hr/>
		\$708 33
		<hr/>

Cr.

By amount paid school treasurer of Lancaster,	-	\$21 40
“ “ “ Rock Creek,	-	26 45
“ “ “ Harrison, -	-	21 40
		<hr/>
		\$69 25
Cash in commissioner's hands, - - -	-	639 08
		<hr/>
		\$708 33
		<hr/>

SURPLUS REVENUE.

Of this, none has been received in this county.

SEMINARY FUNDS.

These have not yet been transferred into the hands of the county treasurer, in consequence of not having obtained suitable blank books in which to keep the accounts.

We shall attend to these matters as soon as practicable, and form the next reports according to the forms given by you.

Very respectfully,
L. S. GROVE,
Aud. Wells co.

No. 87. WHITLEY.

AUDITOR'S OFFICE, }
Whitley Co., Sept. 14th, 1843. }

The auditor of Whitley county submits the following report, showing the receipts and disbursements of the congressional township funds of said county from the organization thereof up to the 12th day of September, 1843, being the date of the settlement with the school commissioner. Also, a statement showing the condition of the school lands in said county on the first day of September, 1843.

Outstanding loans at settlement with commissioner, Sept.

12th, 1843, - - - - - - \$1,700 43

RECEIPTS.

From sales of land, - - - - -	\$1,657 00
From penalty and interest on delinquent taxes of 1841, -	43 45
From fees paid over by justices of the peace, - -	1 00
From interest on loans of funds, - - -	267 22
From interest from purchasers, - - - -	274 02
Total receipts, - - - - -	<u>\$2,242 69</u>

DISBURSEMENTS.

Loans of funds, - - - - -	\$1,700 43
Interest on loans paid township treasurer, -	177 92
Interest from purchases paid township trea'er, -	274 02
	<u>\$2,152 37</u>

Balance in hands of comm'r of this fund, Sept. 12th, 1843, \$90 32

	LANDS SOLD.				LANDS UNSOLD.	
	Acres	Amount sold for.	Amount paid.	Balance due.	Ac's.	Value.
Total in co'ty,	1,200	\$3,979 60	\$1,657 00	\$2,322 60	4270	\$12,810 00

There have been but four sections of the school land of this county appraised and offered for sale, and no maps furnished of that offered; and some of the sections being fractional, therefore you will readily see that I have not the means of ascertaining the correct number of

acres of unsold lands, nor the value thereof, (the above estimate is different from that furnished from your office in Sept. 1842, the number of acres being greater, and I think more correct). The foregoing statement of the receipts and disbursements of the school fund is as near in accordance with the forms as possible, and I think will be understood. The operations of the school fund are rather limited as yet. There has not been any surplus revenue drawn by this county, consequently there is no report to make in relation to that fund. The following report shows the situation of the seminary fund of this county on the first day of September, 1843: and the receipts and disbursements of said fund since the organization of the county.

There was outstanding on loan Sept. 1st, 1843, - - \$94 24

RECEIPTS.

There has been received by the seminary trustees as follows, viz. :			
From fines of breaches of the penal laws,	-	-	\$90 07
From interest on loans, - - -	-	-	9 17
Total receipts up to Sept. 1st, 1843,	-	-	<u>\$99 24</u>

DISBURSEMENTS.

Loans to borrowers,	-	-	-	-	\$94 24
Incidental expenses,	-	-	-	-	5 00
					<u>99 24</u>

Respectfully submitted,
R. COLLINS,
Auditor of Whitley Co.

September 14th, 1843.

No. 23. FRANKLIN.

AUDITOR'S OFFICE,
November 20th, 1843.

M. MORRIS, ESQ.,

Dear Sir : In answer to the request in yours of the 7th, I submit the following, as the best statement of the situation of the school funds, from the hasty examination I have been able to make of the papers in the school commissioners office, thinking it better to forward the aggregate amount briefly than to delay, in order to give a minute statement.

Amount of funds of the several congressional townships					
loaned on mortgage,	-	-	-	-	\$9,106 13
Same on note,	-	-	-	-	707 74
<hr/>					
Amounting in all to the sum of	-	-	-	-	9,813 87
<hr/>					
Of which may be said to be doubtful some,	-	-	-	-	300 00
And lost,	-	-	-	-	600 00
<hr/>					
<hr/>					
					\$900 00
<hr/>					

There is of the surplus revenue of the United States for					
the county of Franklin, Indiana, bonds on personal se-					
curity,	-	-	-	-	\$10,391 78
Bonds on mortgage,	-	-	-	-	618 87
<hr/>					
Total amount,	-	-	-	-	\$11,010 65
<hr/>					
<hr/>					
Of which there is doubtful,	-	-	-	-	\$285 32

As to a situation of the school lands belonging to the several townships in this county, I am unable at this time, owing to the school commissioner's living some fifteen miles off, and having some of the necessary books, to add any thing to the report I submitted last fall, to which I beg leave to refer you, hoping that after the transfer of books, I shall be able to give you a more definite report of the above funds, &c.

Yours, &c.,
 HIRAM CARMICHAEL,
Auditor of Franklin County Ind.

M. MORRIS, Esq., A. P. A.

AUDITOR'S OFFICE, *Nov. 1st, 1843.*

HIS EXCELLENCY GOV. BIGGER :

SIR : Herewith you will receive a report of a settlement made with the different Railroad agents from 1st of April, 1840, to 18th of February, 1843, according to the requirements of the CXXXII. of the local laws of 1843. It is believed to be sufficiently full to meet the requirements of the above recited act. In relation to Mr. Sering's accounts, permit me to remark that I find no authority with which any of the officers of the State are invested to compromise with him. It is therefore referred to the Legislature for settlement.

Please lay the enclosed before the Legislature, if you deem it a matter necessary for their action.

Respectfully, your ob't serv't,

M. MORRIS, A. P. A.

INDIANAPOLIS, *April 1st, 1843.*

To M. MORRIS, *Auditor of State.*

SIR : The undersigned, an agent for that purpose, appointed under Chapter CXXXII. of local laws of 1843, herewith submits the following as the result of his investigation of the accounts of the several superintendents, agents, and lessees of the Madison and Indianapolis Railroad, embracing a period commencing with the lease of Mr. John G. Sering, in June, 1840, and ending with February, 1843, at which period the road was formally delivered, by order of the Governor, to the Madison and Indianapolis Railroad Company.

By the instructions given me, I was directed,

1st. To carefully examine the original books, way bills, and vouchers of each agent, and report their discrepancies, if any.

2d. To see that the accounts for receipts and expenditures were correctly kept, and were supported by proper vouchers.

3d. To ascertain if any of the state agents had been guilty of demanding par money and paying out treasury notes, then at a large discount.

4th. To ascertain and make out in separate accounts, the amount owing by individuals for freight and passages, and collect, or place the same in the hands of suitable agents for collection, to be applied as prescribed by the act above referred to.

5th. To make a report of my investigation to the Auditor's office, accompanied with all the books, papers, and vouchers belonging to the Northern and Madison depots.

The first lessor, whose account is unsettled on the books of the Auditor's office, is Mr. John G. Sering.

Mr. Sering leased the road from June 1st, 1840, to June 1st, 1841, and was to give to the State 29 per cent. of the amount of receipts, for its use and that of the cars and locomotives; the State keeping them in repair, furnishing an engineer, and paying one half of the salary of the conductor, who was appointed by the State as a check upon the lessor.

By reference to Mr. Sering's way bills and books, it appears that his receipts were as follows, viz.:

For Passengers. For Freight. Total Receipts.

June, 1840, received	\$750 23	\$301 41	\$1,051 64
July, " "	821 25	278 59	1,099 84
August, " "	653 82	171 67	825 49
September, " "	757 92	362 01	1,119 93
October, " "	1,066 98	276 57	1,343 55
November, " "	767 36	405 10	1,172 46
December, " "	855 97	1,093 52	1,949 49
January, 1841, " "	524 19	475 49	999 68
February, " "	496 71	341 44	838 15
March, " "	849 29	331 70	1,180 99
April, " "	667 93	432 35	1,100 28
May, " "	711 88	472 95	1,184 83
Add for error, p. 2, day b'k,	3 00		3 00

Making total of receipts } by John G. Sering, }	\$8,926 53	\$4,942 80	\$13,869 33
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The credits to which Mr. Sering is entitled are as follows, viz.:

By 29 per cent. on am't of receipts (\$13,869 33)	\$4,022 10		
By cash paid at sundry times to engineers of locomotives, and deposited to credit of commissioner of road with cashier of Bank at Madison, as per detailed Statement No. 1,	8,001 35		
By am't collected (at warehouse) by Lodge, out of \$213 87 of freight left there when Sering's term expired, as per Statement No. 2,	60 17		
By amount of John G. Sering's account for articles furnished the road, and money paid out, disconnected with his agency, as per Statement No. 3, -	1,001 84		
			13,085 46
			\$783 87
Dr.—To amount of error in addition, -	-	-	1 50
Balance unaccounted for by Mr. Sering, -	-	-	\$785 37

This balance Mr. Sering contends is not *justly* due from him; that he has paid over and accounted for more money than he ever actually received from the road, and presents notes and unsettled balances against individuals, and justices' receipts for balances of freight and passages, on which he has sued in his own name, to the amount of \$1,137 64. If these are to be received as an offset to the above balance, then it appears he has overpaid \$352 27. It is not contended, I believe, even by Mr. Sering, that according to the terms of his agreement with the State, *legally*, he has any offset against the balance as above—\$785 37. Yet he says that the practice of his predecessors (the Messrs. Branhams) was that of crediting for freight and passengers; and had he changed it to a *cash* business, the State would have lost more in the decrease of her business than is lost by reason of bad accounts.

The following is the statement of Mr. Lodge, in answer to several interrogatories put by me to him on this subject. Mr. Lodge was engaged on the part of the State as clerk or conductor during Mr. Sering's term.

MADISON, *March 22d*, 1843.

A. W. MORRIS, *Agent, &c.*:

SIR: In reply to your interrogatories I will remark, that of my own knowledge I know nothing of any agreement of the kind you name. I did, however, understand from Governor Noble, the commissioner, and from Mr. Sering also, that Governor Noble did inform Messrs. Butt and Sering, "that if they were compelled to credit *passengers*, the board of internal improvement would not be hard with them if they should meet with losses." I did not understand that there was any written agreement on the subject.

I acted in the capacity of clerk at the Madison end of the road from the 22d of June till the first of September, and I supposed in the management of the business as far as it came under my observation, I acted in accordance with the wishes of Mr. Sering. After that period I acted as conductor on the cars, and consequently had nothing to say respecting the management of the business at either office, as Mr. Sering had his own clerks to attend to it. I conceived my duty, as far as freights were concerned, alone to consist in a proper attention to the bills, and see that the freight for the northern depot was correctly entered and delivered in the ware-house, and also that the return freight was correctly entered upon the bills. I do not think, from my understanding of the matter, that any arrangement was made with Gov. Noble, whereby the state should loose any portion of the freight. I will not say, however, that such an understanding did not exist, but if it did, I never heard of it.

Respectfully,

JOHN LODGE.

P. S. I would remark that Mr. Sering had a very hard bargain, and I have no doubt, if he should succeed in collecting all, it would not make him whole.

J. L.

The recollection of Gov. Noble accords with the foregoing statement of Mr. Lodge, as to giving some assurance that the unavoidable losses on account of "*passages*," would be shared with him by the state. But he has no recollection that this was to extend to freights. Nor was there any agreement that Mr. Sering should credit for either freights or passages. The amount lost by unpaid passages cannot exceed \$200. I think it would be about fair that the state should loose one-half. This deducted from the balance as above, \$785 37, would leave \$685 37. The accounts against individuals for freight and passages, have been greatly neglected, yet from their scattered condition, it could not have been expected that a large portion of them could have been collected, even with ordinary effort. Mr. Sering, in addition to the foregoing, claimed about \$100 for damages which he had paid for damages sustained by reason of accidents to property or escape of hogs by reason of the car bodies being unsafe. This would leave \$585, as the balance yet due from him. The books and accounts were handed to me and are now in my possession. Of the accounts, notes, and justices' receipts, (amounting to \$1,137 64, as above stated,) there will not be more than \$200 realized.

In view of the statement of Mr. Lodge, as to the fact that Mr. Sering had given more for the road than the business warranted, and to make a final settlement at once of the matter, I proposed to him to take the uncollected accounts, notes, and justices' receipts, and \$200 in treasury notes, and if agreed to by you, that his account should be finally closed, subject however, to the ratification of the next legislature.

To this proposition he would not accede, and the matter thus rests. Mr. Sering's securities are good.

Settlement of the accounts of John Lodge, as superintendent.

The next in order is the accounts of Mr. John Lodge, who was superintendent of the road from 1st of June, 1841, to 1st of March, 1842. The books of this gentleman have been regularly, neatly, and correctly kept, the entries in the books, ledger and journal, agreeing with the way-bills of each day's business, all of which were regularly filed. The charges as expenditures are all sustained by proper vouchers. I was advised by you that the accounts of this gentleman had been submitted to the Auditor of State from the commencement of his term, up to 1st of February, 1842, and on settlement, showed a balance due from him of \$3,116 01, in unsettled accounts. In pursuance of your directions, the investigation was made however to include the whole period of his term.

The following is an exhibit of the amount received monthly and paid out on account of the road, during the whole of Mr. Lodge's term, viz:

RECEIPTS.

			<i>For Passengers.</i>	<i>For Freight.</i>	<i>Total Receipts.</i>
June, 1841,	received,	\$691 93½		\$663 84	\$1,355 75
July,	“	“	654 37½	440 95	1,095 32
August,	“	“	560 68½	353 15	913 83
September,	“	“	655 68	277 94	933 62
“	“	“	for transportation of mail,		124 60
October,	“	“	665 56½	475 12	1,140 68
November,	“	“	788 43½	829 74	1,618 17
December,	“	“	884 62½	1,960 51	2,845 13
“	“	“	for transportation of mail,		124 80
January, 1842,	“	“	735 25	1,277 74	2,012 99
February,	“	“	550 25	1,189 37	1,739 62
“	“	“	errors in addition to former reports,		1 51
“	“	“	for transportation of mail,		40 00
Total receipts during Mr. Lodge's term.					<u>\$13,946 02</u>

EXPENDITURES.

June and July, 1841, amount paid for incidental expenses,			\$576 95
" " " "	"	paid for wagonage account,	296 69
" " " "	"	of profits and loss account,	5 00
" " " "	"	paid to State Treasurer,	780 48
			<u>\$1,659 12</u>
August and September, 1841—			
To amount paid for incidental expenses,	-	-	122 19
" " wagonage,	-	-	183 68
" " superintendent of machinery,	-	-	997 84
" " officers' salary,	-	-	545 66
" " profit and loss account,	-	-	1 08
October, 1841—			
To amount paid for incidental expenses,	-	-	26 75
" " wagonage,	-	-	131 99
" " superintendent of machinery,	-	-	275 68
" " officers' salary,	-	-	295 96
" " profit and loss account,	-	-	1 47
November, December and January, 1842—			
To amount paid for wagonage,	-	-	211 71
" " superintendent of machinery,	-	-	2,131 89
" " incidental expenses,	-	-	883 25
" " officers' salary,	-	-	801 00
" " to State Treasurer,	-	-	749 67

February, 1842—

To amount paid for superintendent of machinery, -	426	87
“ “ officers’ salary, - -	348	00
“ “ incidental expenses, - -	1,294	79
“ “ N. B. Palmer, treasurer of R. R. Co.,	1,653	04
“ “ cash to A. W. Morris, agent, on settl’m’t,	155	67
Outstanding accounts handed over to A. W. Morris, agent, on settlement, - - - -	1,050	71

Making total expenditures, including outstanding acc’ts, \$13,946 02

Of the \$155 67 received from Mr. Lodge, one hundred and fifty dollars were paid for his services as conductor and clerk on the road during Mr. Sering’s lease—the state paying one half of his services, and Mr. Sering the other.

The books, way-bills, receipts, &c., belonging to Mr. Lodge’s office, are herewith deposited in the auditor’s office, agreeably to the law on the subject. The accounts against individuals for freights and passages remaining unpaid at this settlement, were, after being made out in detail from his ledger, placed, together with similar accounts handed me by Mr. McClure, in the hands of suitable agents for collection, at Madison, Vernon, Columbus, Indianapolis, and the Northern Depot. A detailed schedule of each particular account, accompanied by the receipt of the collecting agent, is herewith filed numbered 4.

Settlement of W. J. McClure’s accounts.

This gentleman entered upon the duties of his agency, March 1st, 1842, and continued until the road was transferred to the Madison and Indianapolis Railroad Company, by proclamation of the Executive, February 18, 1843.

In view of the rumors unfavorable to Mr. McClure, which I believe reached the General Assembly itself, and at the especial request of that gentleman, the examination of the books and vouchers of his office was made with great care and minuteness. The books were kept by Mr. John Lodge and Mr. Elvin, the latter at the Northern Depot. They are correctly and neatly kept, and agree with the original entries in the way-bills. The moneys received during Mr. McClure’s term were received and paid out by Messrs. Lodge and Elvin, and were not handled by Mr. McClure, as both these gentlemen state, consequently the rumor that the agent made exchanges of par funds for Treasury Notes, (at that time depreciated,) was unsupported by any evidence; indeed it was impossible, if the statements of Messrs. Lodge and Elvin are to be relied on. The following statement of monthly receipts ascertained from the way-bills, shows the amount of business done during Mr. McClure’s term, viz :

RECEIPTS.

March 1842—To amount for passengers,	-	\$815 11	
“ “ freight, -	-	607 99	
“ “ mail, -	-	40 00	
		<hr/>	\$1,463 10
April, 1842—To amount for passengers,	-	713 48	
“ “ freight, -	-	838 65	
		<hr/>	1,552 13
May, 1842—To amount for passengers,	-	583 70	
“ “ freight, -	-	716 16	
		<hr/>	1,299 86
June, 1842—To amount for passengers,	-	494 07	
“ “ freight, -	-	421 50	
“ “ mail, -	-	120 00	
		<hr/>	1,035 57
July, 1842—To amount for passengers,	-	570 95	
“ “ freight, -	-	300 99	
		<hr/>	871 94
Aug., 1842—To amount for passengers,	-	467 47	
“ “ freight, -	-	527 38	
		<hr/>	994 85
Sept., 1842—To amount for passengers,	-	489 96	
“ “ freight, -	-	486 61	
“ “ mail, -	-	120 00	
		<hr/>	1,096 57
Oct., 1842—To amount for passengers,	-	597 25	
“ “ freight, -	-	619 42	
		<hr/>	1,216 67
Nov., 1842—To amount for passengers,	-	475 88	
“ “ freight, -	-	837 94	
		<hr/>	1,313 82
Dec., 1842—To amount for passengers,	-	740 04	
“ “ freight, -	-	2,725 22	
“ “ mail, -	-	100 00	
		<hr/>	3,565 26
Jan., 1843—To amount for passengers,	-	562 81	
“ “ freight, -	-	1,709 80	
		<hr/>	2,272 61
Feb., 1843—To amount for passengers,	-	179 57	
“ “ freight, -	-	904 71	
“ “ mail, -	-	30 00	
		<hr/>	1,114 28
Of deposits of different individuals, to be applied to their freight, not called for, - - - -	-	-	29 18
Total of receipts, - - - -	-	-	<hr/> \$17,825 84

EXPENDITURES.

March, 1842—By incidental expenses account,	\$117 75	
“ repairs “	142 92	
		\$260 67
April, 1842—By incidental expenses account,	678 60	
“ superintendent of machinery		
“ account, - - -	147 00	
“ repairs account, - -	194 46	
“ salaries of officers account,	200 07	
		1,220 01
May, 1842—By incidental account - -	231 26	
“ super'nt of machinery acc't,	184 13	
“ repairs account, - -	214 21	
“ salaries “ - -	182 00	
		811 60
June, 1842—By incidental account, - -	47 86	
“ super'nt of machinery acc't,	2 25	
“ repairs account, - -	142 51	
“ salaries of officers account,	111 00	
		313 62
July, 1842—By incidental account, - -	14 00	
“ super'nt of machinery acc't,	50 00	
		64 40
Aug., 1842—By incidental account, - -	-	64 44
Sept., 1842—By incidental account, - -	221 58	
“ super'nt of machinery acc't,	478 80	
“ repairs account, - -	891 04	
“ salaries of officers account,	1,326 71	
		2,918 13
Oct., 1842—By incidental account, - -	49 24	
“ super'ent of machinery acc't,	43 21	
“ repairs account, - -	20 10	
“ salaries of officers account,	48 40	
		160 95
Nov., 1842—By incidental expenses account,	168 61	
“ super'ent of machinery acc't,	141 60	
“ repairs account, - -	627 91	
		938 12
Dec., 1842—By incidental expenses account,	23 88	
“ super'ent of machinery acc't,	95 59	
“ salaries of officers account,	11 50	
		130 97
Jan., 1843—By incidental expenses account,	244 97	
“ super'ent of machinery acc't,	5 00	
“ repairs account, - -	2 25	
		252 22

Feb., 1843—By incidental expenses account,	867 07	
“ super’ent of machinery acc’t,	1,550 67	
“ repairs account, - -	694 05	
“ salaries account, - -	2,927 43	
		6,039 22
Total expenditures, - - - - -		<u>\$13,174 07</u>

RECAPITULATION.

Total incidental expenses during McClure’s agency, -	\$2,729 26
Total superintendent of machinery account, - -	2,708 25
Total repairs, - - - - -	2,929 45
Salaries of officers on road, - - - - -	4,807 11
Making total expenditures as above, - - - - -	<u>\$13,174 07</u>
There was paid to Railroad Company, as per certificate of stock filed, - - - - -	2,000 00
There was paid in cash to agent, for Railroad Company, -	866 26
There was handed over in outstanding accounts, for freights and passages during Mr. McClure’s term, - - -	1,785 51
Making the amount of credits, - - - - -	<u>\$17,825 84</u>

The unsettled accounts against individuals handed over by Mr. McClure, (\$1,785 51) except those which were paid to agent at settlement,, are, together with Mr. Lodge’s, as stated before, placed in the hands of agents for collection, with instructions that the amounts realized shall be paid over to the treasurer of the Railroad Company, as the law directs.

These accounts, however, are liable for the following claims, being the balances of deposits by the respective individuals, who expected the amount to be applied to future freights, and which was prevented by the transfer of the road to the company, viz.:

1. Lewis Runkle, of Edinburgh, \$3 00 in treasury notes.
2. John McCabe, of Columbus, 1 16 “ “
3. Herriott & Overstreet, Franklin, 3 02 “ “
4. John Lowe, Madison, 2 00 “ “
5. M. W. Shields, Rockford, 60 “ “
6. B. Cole, Noblesville, 1 00 “ “
7. N. McCarty, Indianapolis, 8 17 in currency.
8. Jennings Vawter, Vernon, 62 in treasury notes.
9. Levi Jessup, Hendricks, 2 95 “ “
10. Wilson & Harned, Azalia, 1 25 “ “
11. Neily O’Brien, Madison, 4 50 “ “
12. William H. Craig, 64 “ “

Amount on deposit,	<u>\$29 18</u>
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In discharge of that part of your instructions directing that a particular and minute account of the receipts and expenditures on account of the road for the year 1841, be ascertained, viz: from Jan. 1st, 1841, to Dec. 31st, 1841, both dates inclusive, with a view of ascertaining the portion of receipts annually to be invested by the Company for the State in stock of said company, until 1846—under the provisions of the 57th section of the 1st chapter of the General Laws of 1842, the following statement is submitted.

RECEIPTS.

From January 1st to May 31st, 1841, the State's 71 per cent. of all receipts by Mr. Sering, as lessee, amounted to - - - - -	\$3,765 79
From June 1st to Dec. 31st, 1841, the total amount of receipts, as per books of John Lodge, superintendent, amounted to - - - - -	10,151 92
Making total of receipts during 1841, -	<u><u>\$13,917 71</u></u>

EXPENDITURES.

Expended by Mr. Sering from Jan. 1st to June 1st, 1841, for oil, wood, plank, furniture, &c., - - -	\$210 56
Expended by same during same period, for proportion of J. Lodge's salary, 5 months, at \$150 per year, (State's portion,) - - - - -	62 50
Expended by Mr. Green, superintendent of repairs, during the year 1841, for repairs of road, - - -	4,826 29
Expended during the year 1841, by com'r P. Mason, out of tolls derived from road, per his report, - - -	1,318 89
Expended by S. Thomas, superintendent of machinery during the year 1841, as per his reports regularly made and allowed, - - - - -	3,508 28
Expended by John Lodge from June 1st to December 31st, 1841, as superintendent of road, for expenses of officers and hands engaged in transportation, about cars, for wood, oil, &c., as per vouchers regularly filed and allowed, - - - - -	2,839 15
Making total expenditures during 1841, - - -	12,765 67
The amount of receipts as above is - - -	13,917 71
The net amount made by the road during 1841, is -	<u><u>\$1,152 04</u></u>

This amount, under the act transferring the road to a company, is to be annually invested by the company in stock for the State, until 1846.

The amount invested by the State in stock of the Company.

Amount paid over by	Wm. J. McClure, agent,	-	-	\$2,000 00
"	"	John Lodge,	"	- - 1,653 04
"	"	A. W. Morris, agent for Auditor,		985 00
				<hr/>
				<u>\$2,638 04</u>

The balances for freight and passages yet owing by individuals, may be summed up as follows :

Balance due from John G. Sering, lessee of 1840,	-	\$785 37
Accounts handed over by John Lodge, agent of 1841,	-	1,050 71
" " " Wm. J. McClure, agent of 1842,		1,785 51

Yet due and owing, except as to payments since transfer, \$3,621 59

If the officers of State do not feel themselves authorized to settle with Mr. Sering upon his terms, viz., by taking the accounts, notes, and judgments, for the balance due from him, (\$785 37,) and in full of that balance, they are, by agreement with Mr. Sering, to be returned to him. These accounts, as stated in my report of Mr. Sering's lease, amount to \$1,137 64; but little, however, can ever be realized from them.

Respectfully submitted.

A. W. MORRIS,

Agent to settle with Railroad Superintendents.

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REPORT

OF

MR. S. MERRILL, PRESIDENT

OF THE STATE BANK,

DECEMBER, 1843.

REPORT.

To the General Assembly:

Herewith are tables showing the condition of the state bank of Indiana and its branches, on the 18th November 1843.

In pursuance of the law of the last legislature, \$437,450 of the stock owned by the state, in the bank, has been cancelled, for which the following payments have been made to the State Treasury, to-wit:

Cash,	-	-	-	-	-	\$87,490 00
State bonds and interest on them,	-	-	-	-	-	264,608 08
Bank treasury notes and interest,	-	-	-	-	-	85,351 92

The state stock which has been cancelled was apportioned to the branches as follows: Indianapolis \$46,000, Richmond and Terre Haute \$45,000, each; Madison \$57,250, New Albany \$32,450, Evansville \$35,700, Bedford \$33,000, Lafayette \$31,050, Fort Wayne and Michigan city 30,000 each, Lawrenceburgh \$27,000, Vincennes \$15,000, South Bend \$10,000.

The Treasurer of State and President of the State Bank *valued* the private stock in the branches for cancelling as follows: Michigan city branch \$50 per share, Richmond, Terre Haute, and Fort Wayne \$49 each, Indianapolis, Madison, and New Albany 48 50 each, Evansville \$47, Lawrenceburgh and Vincennes \$45 each, Bedford \$40.

When the estimate was made in March and April last, the stock of the bank was at its *lowest* period of depression. The profits actually realized the previous six months, were only at the rate of four per cent. per annum. The exposure of the names of the borrowers, and unfavorable predictions as to their responsibility, had materially increased the embarrassments of the institution.

The decision of the supreme court that the bank might be taxed at a higher rate than other property, contrary to an express provision of the charter, had seriously alarmed the stockholders for the security of their rights, and another decision understood to make null and void all notes and bills where interest not allowable, even the smallest amount, had been charged, has led to much litigation and numerous

perjuries, though as yet, it is not known that any case has been decided against the bank. In addition to taxing the owners of bank stock, from a fourth to one-half per cent. more than other property, attempts are also made to tax banking houses and real property taken for debts, constituting part of that stock, and the city and borough corporations in which some of the branches are situated, attempt also the same double taxation. Though these and other matters have been so vexatious to the stockholders, that many of the best of them would gladly be rid of the concern, yet it will be seen that the average deduction from the *par* price was only four per cent. It is not understood however, that any considerable amount could have been cashed at the valuation, but its ultimate security was deemed to be such as not to justify a greater deduction.

There had been on the 1st Nov. only \$151,899 89, of the private stock cancelled in the payment of old debts, and the amount will not be considerably increased, unless provision be made for cancelling a portion of the mortgaged stock. It is respectfully suggested that when the owners of this stock are insolvent, the amount due the state on the mortgage should be converted into state stock and the other portion applied to the debt of the stockholder at its present value.

Though the nominal stock of the bank has been diminished near \$600,000, the effect has not been to weaken the institution. The state bonds, treasury notes, and suspended debt, which last year amounted to \$1,800,000, or about two-thirds the whole capital, were at the time measurably unavailable. The bonds have been taken up, the treasury notes diminished in amount and now made nearly equivalent to specie, the suspended debt is less and better secured; the stockholders owe less than ever heretofore; the specie has increased within the year \$170,258 88, and the prospects for the winter's business are very encouraging.

The difficulties with which the bank has had to contend from the outset, have not been met by the branches with equal resolution and success. To correct errors and misconduct, that had been discovered, and to prevent injury to the state and the public, the state board have repeatedly ordered admonitions, censures, and restrictions in reference to several of the branches. The South Bend branch was for a time during the past year considered to be in an unsafe position. It was restricted in its discounts and required to make collections, which being effected and the character of the officers of the branch being a guarantee, that the privilege would not be abused, the transaction of bank business to a limited extent was again permitted.

Almost from the commencement of operations, there have been difficulties with the Lawrenceburgh branch. The officers, directors, and stockholders were accommodated with large loans, many of which were suffered to continue for long periods without any material reduction. These and other illegal transactions in the branch, had from time to time called for severe animadversions from the State Board. During the period from June 1842, to April 1843, the branch

was in continual danger of failure. But instead of making prompt collections, expedients were resorted to, hazardous in their character, and not authorized by the charter. At first they were concealed from the State Board, but when they were discovered by the examiners, a change of policy was required, and had it not been adopted immediately, the branch would have been suspended at the time. From April to November, the policy pursued was satisfactory to the State Board. Payments were required, debts secured, and preparations made to enable the branch to become useful and profitable, though it was understood that the efforts made for this purpose were very unpalatable to many of the stockholders. At the late election of directors, the opponents of the policy approved by the State Board prevailed and all the efforts that had been made for years to reform the branch, appeared to have been fruitless. Other remedies to keep it within the limits prescribed by the charter having failed, its suspension was ordered by the State Board without a dissenting voice, at their last session.

Whether the branch will be restored or not, must depend on its prospects of future usefulness. If satisfactory assurances can be given that the provisions of the charter will be observed, and if the interests of the state and the safety of the other branches will permit, there will not only be no objections to the restoration of the branch, but every member of the State Board would be gratified and most of the branches would cheerfully contribute to effect the object. Were the means of the branch to be such that it could discount its \$100,000 of prompt paper every three months, the advantages would be so great that there could be little danger of returning to the former vicious policy, or if this state of things could not be effected at once, the State Board ought to have in the known characters and views of those who shall manage the branch, an assurance that there shall be no risk to the other branches and no needless delay in effecting this object.

The long endurance of the misconduct of the Lawrenceburgh branch, the adoption of all other means authorized by the charter before having recourse to that provided in the last resort, and the repeated applications for assistance to the other branches, which has been cheerfully granted, may be referred to as proofs how unwillingly the suspension was ordered. It is perfectly idle to suppose that a branch can be well managed by men often under protest, accommodating themselves first and manifesting no desire to possess the confidence of the other branches, nor can it be of any advantage to keep a branch in existence, when it has not the means to do *real business* and cannot or will not contribute its share to the common credit and usefulness of the whole institution.

The State Board have had a deep sense of their responsibility in this exercise of the powers committed to them by the charter, and they are well satisfied that the credit of the bank will not suffer by what has taken place. Not only the other branches, but the public will feel that this dispensation of discipline is a guarantee that the in-

terests of the state and of private citizens, having claims on the bank, must and will be secured.

Receivers are now in possession of the effects of the branch. Until redeemed by them, its paper will be taken as heretofore by the other branches, and whether it be restored, as there is some reason to hope, or closed up entirely, there will be but little if any loss, and this must fall entirely on the private stockholders, of whom a considerable number approve fully the proceedings against the branch.

A majority of the branches have, ever since their organization, managed their affairs with prudence and propriety. Their officers and directors possess and deserve public confidence and though persons of influence and presses of both political parties occasionally assail the bank with much injustice, yet the effect in general is not seriously to impair its interests.

Notwithstanding the depreciation of the stock in the bank, there is no other property in the state which during the last nine years, has maintained so steady a value and produced so certain an income. The prices of labor and property have in that period been raised and depressed so that a large part of community have suffered severely by the fluctuations. Whenever the stock of the branches has been below *par*, it is only in a few of them that it has been occasioned by actual depreciation. The crisis in the affairs of the bank is now apparently past. During the last six months, though its business in that period is usually from a fourth to a third less than from November to May, the profits have exceeded the rate of six per cent. per annum. Since the first of May the specie has increased \$160,316 95, and the circulation \$165,951, though both are in general at their lowest stage during those months.

From the first of June to the fall examination of the branches, the new discounts in all of them averaged about \$90,000 a month and as there must be a great increase during the remainder of the year, the whole up to June next will be near \$2,000,000. While few or no discounts were made, as was the case last year, the collections on debts were small in amount, but on the revival of business and commencement of discounting again, the increase of the currency furnishes additional facilities for the payment of old debts and as they decrease in amount and as the Bank treasury notes rise in value, the time need not be distant when the bank with its present capital may discount from \$4,000,000 to \$5,000,000, of new paper, annually that will be punctually paid as it matures.

A careful examination of the *bad* and *doubtful* debts of the bank, was made this fall, and they now amount to \$159,320, which is \$19,640 less than the estimate of last year. The losses by the depreciation of banking houses and other real property and on debts now supposed to be good, may be estimated not to exceed the suspended interest, \$100,000 of which is perfectly secure, and the amount that will be recovered of the doubtful debts. Only two debts have been made since the first of April, 1842, as to which there appears to be any doubt, and both these were for bank treasury notes.

The loans to all the directors in the thirteen branches, at the last semi-annual examination, amounted to \$236,743, or an average of \$1,821 to each director. Were it not for the discounts to a few of them engaged in extensive business, who are too useful as directors not to continue such, the loans to the whole would be small in amount. The discounts to stockholders are less than they have been at any time for the last seven years.

The profits realized by the state from the bank may be estimated as follows:

Dividends on charter capital after deducting exchange and interest of an equal amount of state bonds,	\$270 000
Profits of surplus revenue capital after paying interest and principal of \$294,000 state bonds.	76,748
School tax of 12½ cents per share each year,	26,680
Unimpaired interest of the state in the surplus fund	100,000
To this add the profits of the sinking fund exclusive of losses, exceeding,	350,000
In all,	<hr/> \$823,428

The dividends of profits made the last year were smaller than those of any former one except the first. The Fort Wayne branch dividend was eight and one-half per cent., Michigan city eight, Richmond and Terre Haute six, New Albany, Evansville, and Lafayette five, Vincennes four and one-half, Indianapolis and Bedford four, Madison three and one-half, Lawrenceburgh one and three-fourths, South Bend, no dividend.

The dividends in May together with the interest on the stock mortgages were not sufficient by \$14,841 66, to pay the semi-annual interest on the \$1,390,000 of state bonds sold for bank capital. In November the deficiency was \$4,864 67. The first sum has been, and the other must be borrowed from the branches by the commissioners of the sinking fund. As the state stock in the bank has been diminished about one-third, and the means of the sinking fund are appropriated to redeem the bank treasury notes, there must be an increase of business and profits by the bank, to insure the punctual payment of this interest hereafter. The prospect is better for the ensuing year, but still much more might be done if the collection laws of the state did not enable so many of the bank debtors to violate their engagements with impunity.

The law of last year exempting new debts to the bank and certain special contracts to pay money, from the operation of the relief laws; the fear that the United States Courts will not recognize all the provisions that have been made for the benefit of debtors, and the feeling that the *worst* is now over, have led to the arrangement of much indebtedness. If still further inducements for compromises between debtors and creditors be presented, the return to a right state of things may occasion no convulsions in society.

The laws for the collection of debts, as the difficulties of paying

them increased, have been from year to year made more favorable to the debtor. But however public opinion might require or justify protection from ruinous sacrifices, it will not permit laws intended to be REMEDIES between litigant parties to become, for any length of time, merely a SHIELD for one of them. In such an event, there can be little doubt of the decisions of the courts of justice. Even if the courts of the United States alone were to decide against them, the citizens of the state indebted to foreigners ought not to be left exposed to ruin with no power to protect themselves from any quarter. But there appears to be no necessity for this dilemma. The laws for the collection of debts should be adapted to the *times* in which they are to be executed. Both *stay laws* and *appraisment* laws may at times be beneficial to creditors as well as debtors. They may be equally injured by sales of property at ruinous prices, when no one is prepared to invest money, and very little protection is needed when property can usually be sold at about its value. As the making the laws for RELIEF, so may not the removal of them be gradual? and has not the time now come when preparations for their abandonment should be commenced?

Litigation long continued is usually ruinous to all concerned, and where there is uncertainty as to the result of incumbrances on real property, it will seldom be improved with profit either to the owner or community.

In addition to the direct and immediate profits of the bank to the state, its benefits to the citizens will be found on examination still greater. It supplies a safe and convenient currency not uniform in amount, but corresponding to the business undertaken and carried on. It provides exchange at cheap rates which otherwise would be fixed at the discretion of brokers. By its keeping and using deposits, the necessity and inconvenience of hoarding money are measurably avoided. The ability of the bank to expand its circulation and accommodations at the season when the produce of the country is to be exported, takes from the capitalist the power to fix his own prices; the increased currency, when business requires it most, accommodates all who have debts to pay or collect; and the certainty that the bank can only be prosperous when its customers and the community are so, has secured as much attention to the general good in most of the branches and as much favor from the public as can be hoped from any business institution whatever. The mode of discounting most profitable to the bank, is that too which is most beneficial to the country. In well managed banking, there should be bills of exchange, the avails of which would be paid out at home and the money to pay them collected abroad; prompt notes to aid in producing better prices for articles exported, and lower rates for necessities imported; and there should be inducements to competition in business, stimulants to enterprise and industry, and to enable credit well-deserved to become equivalent to capital. Let it be the main object of a bank to discount prompt paper and there will be no more danger of partiality or favoritism in its operations than in manufacturing or mercan-

tile business, where mutual interest is promoted by the spirit of mutual accommodation.

It is not to be denied however, that many banks have been badly managed. When by unwise legislation they have been permitted to be organized without capital, or to do business without proper restrictions, or when the whole community has been led astray by wild and visionary schemes, those who managed banks did not always escape the general wreck. In these matters it is not easy to apportion the blame impartially. Whether too large a share has not frequently been attributed to banks and whether all should be placed under *ban* because a part have been guilty, it is not for the directors of this institution to say. They believe that neither public opinion nor good policy requires this to be done, and that if they are permitted, the just and liberal exercise of the powers intrusted to them, they can profit by past experience and make the bank a subject of just pride to the citizens of the state. But if legislation is needlessly to thwart their interests, and the decisions of courts not sustain their rights, one difficulty and discouragement must follow another, and in that event the institution can neither be profitable to the state nor useful to its citizens.

Respectfully submitted,

S. MERRILL, *Pres't.*

STATE BANK, }
Dec. 4th, 1843. }

COMPARISON OF CONDITION

Of the State Bank, between Nov. 19, 1842, and Nov. 18, 1843.

The capital stock of the State has been re-			
duced,	-	-	\$437,450 00
The stock of individuals has been reduced,			
			153,809 89
<hr/>			
Total reduction,	-	-	\$591,259 89
Discounted notes, November 19, 1842,		2,538,731 07	
Discounted notes, November 18, 1843,		2,216,803 88	
<hr/>			
Decrease of discounted notes,	-	-	321,927 19
Bills of exchange, November 19, 1842,		327,898 51	
Bills of exchange, November 18, 1843,		460,726 76	
<hr/>			
Increase of bills of exchange,	-	-	132,828 25
Notes in circulation, November 19, 1842,		1,760,051 00	
Notes in circulation, November 18, 1843,		2,240,065 00	
<hr/>			
Increase of circulation,	-	-	481,014 00
Specie, November 19, 1842,	-	811,234 40	
Specie, November 18, 1843,	-	965,226 85	
<hr/>			
Increase of specie,	-	-	\$153,992 45

JAMES M. RAY, *Cashier.*

Statement of the condition of the State Bank of Indiana, on Saturday, November 13, 1843.

[illegible]

Specie:

Gold,	-	-	112,033 28
Silver,	-	-	853,193 57

965,226 85

\$5,160,313 94

Notes of five dollars
and upwards,

1,697,091 00

2,310,690 00

Notes on hand between Branches, - 69,575 00

Net circulation, - - 2,241,115 00

Individual deposits, - - 188,737 54

\$5,160,313 94

JAMES M. RAY, *Cashier.*

Doc. Journal to Bank Report.]

Bran

<i>her Estat</i>	<i>other hes.</i>	<i>Notes of other Banks, and Checks.</i>	<i>Specie.</i>
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660

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John ...

1,000 00

Statement of the Business of each Branch of the State Bank of Indiana, on Saturday, November 18th, 1843.

RESOURCES.

BRANCH.	Bills discounted.	Bills of Exchange.	SUSPENDED DEBT.		Banking Houses.	Other Real Estate.	Furniture.	Balances between Branches.	Balances due from other Banks.	Remittances.	Comm'r's Sinking Fund for int' on Bonds.	Suspense and other items.	Sinking Fund and other Treasury Notes.	Notes of other Branches.	Notes of other Banks, and Checks.	Specie.
			Discounted Bills.	Bills of Exchange.												
Indianapolis, - - -	\$98,818 67	\$106,802 59	\$86,521 07	.....	\$26,841 81	\$7,000 00	\$531 89	\$1,324 55	\$83,761 79	\$20,400 00	.....	\$27 78	\$83,350 00	\$20,093 00	\$4,401 00	\$71,326 60
Lawrenceburgh, - -	128,764 77	2,395 88	80,249 21	\$32,549 51	11,841 86	7,005 19	.....	647 70	8,095 98	4,016 00	\$3,766 19	8,015 80	40,000	2,534	3,647 00	23,438 13
Richmond, - - -	139,930 82	39,036 40	24,565 11	.....	5,141 80	.....	378 16	1,220 99	16,881 22	32,225 00	.....	74 75	2,600	2,811	1,457 00	84,348 08
Madison, - - -	132,512 58	41,444 10	106,188 71	.....	10,456 47	660 00	599 24	15,499 73	98,492 00	.....	4,438 60	4,601 33	17,905	1,908	2,543 00	53,239 28
New Albany, - - -	128,737 35	16,030 00	28,746 41	.....	30,152 12	.....	.....	8,854 18	.....	.....	785 15	204 74	53,955	4,355	4,897 00	37,858 04
Evansville, - - -	89,060 95	5,678 00	24,422 41	9,678 14	21,641 80	11,358 93	.....	384 15	6,749 73	1,407 74	.....	.....	90,840	645	1,764 00	59,810 12
Vincennes, - - -	143,091 00	3,179 97	39,396 45	1,630 36	16,841 80	3,400 00	861 56	7,454 42	6,986 33	.....	540 70	7 60	36,000	1,430	8,775 00	115,124 24
Bedford, - - -	71,884 73	1,410 33	65,007 74	50,507 54	3,479 43	6,452 05	142 00	4,155 79	4,076 52	4,635 00	.....	303 29	6,560	534	821 00	102,242 34
Terre Haute, - - -	149,942 80	25,852 76	2,723 61	.....	13,460 73	.....	656 25	6,144 49	50,531 09	979 21	.....	14,416 44	43,605	1,709	3,033 00	114,431 56
Lafayette, - - -	175,154 13	44,692 44	.....	.....	14,453 09	18,184 37	617 34	8,153 54	17,425 71	2,044 67	1,112 16	3,143 23	161,147	6,694	15,499 00	64,692 67
Fort Wayne, - - -	188,107 31	35,384 57	41,380 49	.....	15,429 30	10,371 99	612 51	3,167 30	21,898 26	7,223 45	.....	11,689 78	21,935	1,481	6,470 25	101,630 90
South Bend, - - -	71,049 55	.....	73,356 36	.....	13,721 93	8,667 69	542 43	427 16	11,886 27	3,021 00	2,100 00	1,439 60	680	6,654	6,194 00	75,416 44
Michigan City, - -	86,175 11	44,454 17	41,016 54	.....	5,613 35	11,588 79	631 20	2,982 59	28,890 85	.....	.....	3,064 57	.....	18,727	2,190 00	61,668 45
	\$1,603,229 77	\$366,361 21	\$613,574 11	\$94,365 55	\$189,275 49	\$84,689 01	\$5,572 58	\$51,562 41	\$364,529 93	\$75,952 07	\$12,742 80	\$43,988 91	\$557,977 00	\$69,575 00	\$61,691 25	\$965,226 85

LIABILITIES.

BRANCH.	CAPITAL STOCK.			School Tax.	CIRCULATION.		Branch balances.	Balances due to other Banks.	Dividends not drawn.	Surplus Fund.	Sinking Fund, Suspended Interest, &c.	Depositors.	Profit and Loss to Oct. 31, 1843.	Profit & Loss since Oct. 31, 1843.
	State.	Individual and County.	School and Bank Tax Capital.		Under Fives.	Fives and upwards.								
Indianapolis, - - -	\$75,300 00	\$146,600 00	.....	\$1,700 00	\$93,900 00	\$233,129 00	\$1,430 67	\$521 06	\$136 88	\$24,602 56	\$5,881 10	\$18,577 04	\$7,107 97	\$2,315 07
Lawrenceburgh, - -	80,000	143,450	.....	1,700 00	35,767	30,183	3,025 78	1,413 24	.....	46,462 67	249 57	6,142 33	4,240 52	1,332 91
Richmond, - - -	57,000	111,050	.....	1,527 62	62,900	76,500	468 24	417 68	2,084 73	23,979 03	2,785 62	10,720 10	.....	1,237 31
Madison, - - -	86,000	136,103	.....	1,710 00	38,645	131,110	3,063 49	15,039 79	117 59	20,162 84	2,062 56	48,098 78	7,010 70	579 29
New Albany, - - -	76,750	87,100	.....	871 00	43,526	27,316	.....	14,507 13	601 02	31,218 06	9,384 13	17,926 26	5,016 38	359 01
Evansville, - - -	68,000	79,500	\$5,716 27	849 51	19,809	108,214	2,047 37	3,125 12	824 97	20,508 44	578 75	9,524 12	4,643 76	299 66
Vincennes, - - -	65,000	87,300	.....	800 00	51,715	150,000	91 54	2,658 33	533 91	15,667 65	497 08	5,991 42	3,896 06	567 84
Bedford, - - -	54,150	71,400	.....	871 50	30,500	133,180	29 26	.....	223 46	21,522 43	860 96	15,809 41	3,412 19	352 55
Terre Haute, - - -	67,800	91,050	.....	1,151 00	52,234	159,954	163 00	1,195 86	1,608 83	35,277 29	4,251 80	11,844 56	.....	375 60
Lafayette, - - -	80,000	118,950	.....	1,353 25	62,000	197,410	591 25	1,010 38	1,187 10	49,562 28	2,392 34	12,616 97	5,659 74	280 04
Fort Wayne, - - -	50,000	82,715 31	.....	800 00	71,250	184,743	803 98	3 50	456 51	40,840 78	415 48	25,770 60	7,998 79	732 16
South Bend, - - -	70,000	32,340 67	.....	600 00	20,261	130,312	311 49	.....	314 57	13,509 57	1,929 56	2,758 94	2,443 45	375 38
Michigan City, - -	50,000	63,000 00	.....	800 00	41,102	134,810	1,801 47	50 02	.....	7,286 73	1,490 37	2,159 01	4,035 82	467 20
	\$880,000 00	\$1,250,555 98	\$5,716 27	\$14,733 86	\$613,599 00	\$1,697,091 00	\$13,826 74	\$39,942 11	\$8,091 57	\$350,580 53	\$32,779 92	\$188,737 54	\$55,465 38	\$9,194 02



OFFICERS AND COMPENSATION,

November 18, 1843.

STATE BANK.

Samuel Merrill, President,	-	-	-	\$1,300 00
James M. Ray, Cashier,	-	-	-	1,100 00

BRANCHES.

INDIANAPOLIS.

Hervey Bates, President,	-	-	-	\$600 00
Bethuel F. Morris, Cashier, residence and	-	-	-	1,200 00
Thomas H. Sharpe, Teller,	-	-	-	1,000 00

LAWRENCEBURGH.

Jabez S. Ferris, President,	-	-	-	\$200 00
Columbus S. Stevenson, Cashier, residence and	-	-	-	500 00

RICHMOND.

Albert C. Blanchard, President,	-	-	-	\$500 00
Elijah Coffin, Cashier, (including a clerk,)	-	-	-	1,400 00

MADISON.

James F. D. Lanier, President,	-	-	-	\$500 00
John Sering, Cashier,	-	-	-	850 00
Isaac C. Lea, Book-keeper,	-	-	-	500 00
Mark Tilton, Second Clerk,	-	-	-	225 00

NEW ALBANY.

Mason C. Fitch, President,	-	-	-	\$500 00
James R. Shields, Cashier,	-	-	-	1,000 00
Victor A. Pepin, Clerk,	-	-	-	600 00

EVANSVILLE.

John Mitchell, President,	-	-	-	
John Douglass, Cashier,	-	-	-	\$1,000 00

VINCENNES.

David S. Bonner, President,	-	-	-	
John Ross, Cashier,	-	-	-	\$1,000 00
George W. Rathbone, Clerk,	-	-	-	500 00

BEDFORD.

John Vestal, President,	-	-	-	\$100 00
Daniel R. Dunihue, Cashier,	-	-	-	500 00
Isaac Rector, Clerk,	-	-	-	400 00

TERRE HAUTE.

Demas Deming, President,	-	-	-	\$700 00
Nathaniel Preston, Cashier, residence and	-	-	-	1,000 00

LAFAYETTE.

Joseph S. Hanna, President,	-	-	-	Salary not fixed.
Cyrus Ball, Cashier, residence and	-	-	-	\$800 00
Austin P. Linn, Teller,	-	-	-	800 00
George H. Harris, Clerk,	-	-	-	400 00

FORT WAYNE.

Samuel Hanna, President,	-	-	-	\$400 00
Hugh McCulloch, Cashier, residence and	-	-	-	1,200 00
M. W. Hubbell, Teller,	-	-	-	850 00

SOUTH BEND.

Joseph L. Jernegan, President,	-	-	-	\$400 00
Horatio Chapin, Cashier, house-rent and	-	-	-	700 00

Directors from a distance receive their expenses.

MICHIGAN CITY.

Joseph Orr, President,	-	-	-	\$700 00
A. P. Andrew, jr., Cashier,	-	-	-	1,200 00

[NOTE. The statements as to the offering for sale the real estate held by the Branches, other than the banking houses, will be seen in the respective Branch reports submitted, of the same date herewith.]

JAMES M. RAY, *Cashier.*



REPORTS

OF VISITER AND SUPERINTENDENTS

OF

THE INDIANA STATE PRISON.

HOUSE OF REPRESENTATIVES, DEC. 12, 1843.

*Read, laid on the table, and five hundred copies ordered to be printed
for the use of the House.*

LEBANON, Nov. 20th, 1843.

To his Excellency Samuel^r Bigger:

SIR: Having made my visits to the State^r Prison, as required by law, I have the honor herewith to transmit you the results of my observations. My visits were made in the latter part of Jan., 1st of July, and between the 5th and 15th of the present month. I am happy to state that I found the condition of the prison, in most particulars, good.

The evils and inconveniencies consequent upon the wretched construction of the old prison, have been pointed out by former visitors, and as they cannot be remedied until the new prison is finished, I will not ask your attention to them.

The number of prisoners in confinement on the first of July, was 106. The number has since been reduced to 90. Four have esca-

ped and two died. The larger number of the convicts have been engaged in the brick yard and in the construction of the new prison, during the spring, summer, and fall.

There has been very considerable progress made in that time, in the erection of the prison. The superintendents are of the opinion that it will be so far completed as to admit of their moving into it some time in the summer of 1844. The hands not engaged on the new prison, were employed in the shops at coopering, wagon making, blacksmithing, carpentering, &c. The shops are kept in good order, and the articles manufactured are esteemed of good quality. The hands are required to labor constantly, from sunrise to sunset, with the exception of a short respite of thirty minutes at dinner. I heard no complaint among them of being compelled to work when it was known they were unwell, or to perform more than they were sufficiently able to do.

The food of the prisoners I found to be good in quality and sufficient in quantity. Corn bread of a wholesome kind, bacon, beans, potatoes, fresh beef, and beef soup, I found to constitute the principal articles of their diet, though at times they have other vegetables. A proper regard to cleanliness is observed in the preparation and serving of their food, and each individual is permitted to eat as much of any article furnished at table as his appetite may demand. The clothing furnished is comfortable. In summer it consists of coarse tow linen pantaloons and shirts, which they are required to keep clean by weekly changes and washings. In winter they have coarse warm woolen roundabouts, pantaloons, socks with strong leather shoes. The cells are furnished with straw beds, and blankets sufficient for comfort so far as comfort is attainable in such cells.

Much attention seems to have been paid by the officers to the preservation of the health of the prisoners by enforcing personal cleanliness, and during the proper season of the year by permitting them to bathe in the river. The cells are kept as clean and pure as possible by whitewashing with lime and other means. Notwithstanding all the precautions that can be taken by the intelligent and attentive physician, I think it not likely that any individual can be long confined in these illy ventilated cells without a permanent impairment of health.

The rules and discipline of the prison are enforced with promptitude. The punishment for the infraction of the rules is whipping and confinement in the cells. The offending individual has the advantage of an investigation of the charges against him before he is condemned to punishment.

I ascertained at my last visit that the prisoners were without regular preaching in consequence of the resignation of the worthy chaplain. This was much regretted by the convicts who had become much attached to him from the affectionate zeal with which he constantly labored for their instruction. The causes which led to his resignation are perhaps known to your Excellency. Permit me to suggest that the interest of the prisoners requires the appointment

of another, as soon as practicable. An attempt was made during the summer to introduce sabbath school instruction, but failed in consequence of the inability of the chaplain to obtain competent instructors. I would remark that much good might be done by a slight increase in the number and character of books in the prison library. Many of the prisoners are grossly ignorant.

The small-pox was accidentally introduced among the prisoners last spring and twenty-five took the disease. Out of that number two died. They were assiduously attended by the physician to the prison. The other diseases which occurred during the season, were dysentery, the various forms of billious fever, and pneumonia.

I found on examination of the books and papers of the establishment, the greatest order and neatness observed. The clerk as well as the other officers was very courteous in affording every facility for a thorough examination of every thing pertaining to the object of my visit.

Respectfully,

Your obt't servant,

WM. P. DAVIS.

STATE PRISON, }
Jeffersonville, Indiana. }

The undersigned, superintendents of the State Prison, respectfully report that the institution under their control, has during the past year been blessed with a degree of prosperity equal to their most sanguine anticipations, and our hearts are filled with gratitude to the Supreme Ruler of the universe that we are permitted to report that, notwithstanding we were visited in the spring with a frightful and loathsome pestilence, the general health of the convicts has been good. Late in the spring it was discovered that the small-pox had been most mysteriously communicated to one of the convicts, and although vaccination and every precaution was resorted to, to prevent its dissemination, it lingered among us for nearly three months in one variety of form or another of the disease. Diseases of this character always alarming, are particularly so to the inmates of a prison. They cannot flee from thence, circumscribed as we are, and shall always be while occupying the old prison; we feel cause for rejoicing that the mortality was not greater during the existence of the pestilence, having lost but two out of twenty-six cases.

The financial condition of the institution, as reported by the clerk of the prison, ending on the first day of October, 1843, to the Auditor of State, exhibits a balance of \$34,983 50, in its favor, and above its indebtedness. The tools in use in the various mechanical branches of the prison, manufactured articles on hand and raw material, the work on the new prison, estimated as far as completed, and the materials as part intended for its further progress, being assessed as a part of its resources and embraced in the above amount.

As soon as the spring of the present year opened, we proceeded to the fulfilment of our contract with the state in erection of the new prison and progressed, considering the unfavorableness of the season for out door operation, with considerable rapidity. The inclosing wall is nearly completed, a large building has been erected for a dining room, kitchen, hospital, wash house, provision rooms, &c. Some of the material necessary for the completion of the cells, shops, and front building has been prepared, and we cherish the hope that with suitable aid by timely legislation on the subject, we will within the next year be enabled to remove from our present unsafe and unsightly situation to one of greater security and comfort. Our present situation is very unsafe and requires not only a constant but double diligence to prevent escapes.

The inclosing wall of the old prison being thin and rotten, upwards of one hundred feet was blown down last spring to the foundation, and but for the heavy rain which preceded the wind and drove the hands into the shops, a number of lives must have been lost, as the wall was driven *in*. Fortunately no one was injured. At present, that part of the prison in which the office and guard house are situated, is in great danger of falling down. It therefore behooves us all who are interested in the preservation of the lives of the unfortunate convicts, to use every means within our reach to expedite the new works.—The superintendents having expended last year near twenty thousand dollars for the support of the institution and in purchasing materials for the new prison, have exhausted all the means within their power, of an available character; and although it will be perceived by reference to the clerk's report that the institution is highly prosperous, we shall be wholly unable to expend much labor on the new prison for some time without legislative appropriations. We therefore hope that the necessary aid will not be withheld. When completed we shall have an institution of which we may be proud, an institution the location of which for profit and commerce will not be equalled by any of a similar character in the union. At this point we have a ready and quick market for all our manufactured articles, and we feel that the day is not far distant when the profits of the institution, under proper management, will equal, if not surpass, those of any other of double the number of hands, in the United States. The Kentucky prison reports a profit of nearly one hundred and twenty thousand dollars for the period of four years. There the convicts are principally employed in the manufacture of hemp into rope and bagging, and why may we not engage much more profitably in a like pursuit. The raw materials can be had as cheap at this point as at Frankfort. The institution could soon be placed in a condition to yield a handsome revenue to the state as well as to the individuals in charge, and at the same time furnish a *home* market for hemp, an article of great profit to the grower, and which our soil is so peculiarly adapted to produce.

The moral condition of those under our care will we presume be reported to you by the chaplain to the institution. Their condition

in that respect, does not differ much, we presume, from that of those confined in other prisons, though in ours, we have not the facilities for the proper attempts to reform them. Every inducement is placed before them for their reformation, by those who have the management of them, still we fear but little has been done towards that desirable end. Our experience tends to the opinion that prison reformation is very rare indeed.

The speedy return to prison of some whom we have discharged, and the fact of a majority of those in confinement having served some of them, two or three terms in other prisons, too clearly evinces that prison reformation rarely takes place. It is perhaps unfortunate that under our laws, convictions and imprisonments occur for offences which might more properly be corrected at home. Boys and young men are sent to our prison frequently for petty offences, for which imprisonment in the county jail, would tend more to prevent the commission of similar crimes.

Such characters become professed rogues in the hands of old convicts whom they find in prison; and these are sure to return to this or some other prison, for the commission of a greater crime than the one for which they were originally sent.

We subjoin tabular statements which will, no doubt, be interesting.

Respectfully submitted,

J. R. PRATT, & Co.,

Superintendents of the State Prison.

December 1st, 1843.

1

Statement of prisoners Dec. 1st, 1843.

In confinement, Dec. 1st, 1842, date of last report, . . .	103
Since received, whites, . . .	40
Since received, blacks, . . .	3
	<hr/> 43
	<hr/> 146
Discharged by expiration of sentence, . . .	27
Pardoned, . . .	20
Died, . . .	3
Escaped, . . .	4
Now in confinement, . . .	92
	<hr/> 146

2

The convicts were employed, Dec. 1st, 1843, as follows:

In cooper shop,	35	Amount brought over,	68
stone shop,	14	In kitchen,	3
wagon shop,	3	brick yard,	13
carpenter shop,	4	Invalids,	2
blacksmith shop,	6	Hospital steward,	1
tailor shop,	3	Teamsters,	5
shoe shop,	1		
wash house,	2		92
	<hr/>		
	68		

3

Crimes of which they were convicted.

Murder,	1	Amount brought over,	83
Manslaughter,	8	Perjury,	1
Assault and battery with intent		Assault and battery with in-	
to kill,	1	tent to commit rape,	3
Burglary,	3	Passing counterfeit money,	1
Grand larceny,	31	Aiding crime,	1
Larceny,	26	Bigamy,	2
Burglary and larceny,	5	Rape,	1
Forgery,	7		
Robbing United States' mail,	1		92
	<hr/>		
	83		

4

Ages of convicts when sentenced.

Under 20 years,	8	Amount brought over,	71
From 20 to 25 years,	28	From 40 to 50 years,	13
From 25 to 30 years,	19	From 50 to 60 years,	5
From 30 to 40 years,	16	From 60 to 70 years,	3
	<hr/>		
	71		92

5

Counties in which they were convicted.

Knox,	6	Amount brought over,	56
Laporte,	2	Ripley,	1
Vigo,	5	Gibson,	1
Jefferson,	5	Green,	1

Fayette,	1	Blackford,	1
Tippecanoe,	1	Henry,	2
Washington,	3	Orange,	1
Perry,	3	Huntington,	1
Madison,	2	Sullivan,	2
Marshall,	1	Scott,	2
Vanderburgh,	1	Jackson,	2
Marion,	7	Shelby,	2
Randolph,	4	Parke,	2
Wabash,	2	Jennings,	3
Owen,	1	Morgan,	1
Wayne,	1	St. Joseph,	1
Harrison,	1	Rush,	2
Posey,	1	Clark,	4
Warrick,	1	Porter,	2
Martin,	1	Bartholomew,	1
Floyd,	4	Dearborn,	2
Montgomery,	2	Steuben,	1
Allen,	1	Decatur,	1
	<hr/>		<hr/>
	56		92

6

Terms of sentence.

For life,	1	Amount brought over,	24
For twenty-one years,	3	For five years,	13
For fifteen years,	2	For four years,	7
For twelve years,	1	For three years,	10
For ten years,	5	For three y'rs and six m'ths,	1
For nine years,	1	For two y'rs and six m'ths,	5
For eight years,	3	For two years,	29
For seven years,	4	For one year,	2
For six years,	4	For one year and one day,	1
	<hr/>		<hr/>
	24		92

7

Nativity.

Kentucky,	19	Amount brought over,	63
New York,	13	North Carolina,	3
Virginia,	10	Georgia,	1
Pennsylvania,	11	Louisiana,	1
Ohio,	9	District of Columbia,	1
New Jersey,	1	Indiana,	10

Connecticut,	1	Germany,	2
Massachusetts,	1	England,	1
Delaware, ,	1	Ireland,	1
Maryland,	2	Scotland,	1
Maine,	1	Poland,	1
Vermont,	1		
			<hr/>
			92

One of the number now in confinement is insane.

OFFICE OF THE INDIANA STATE PRISON, }
Jeffersonville, Oct. 1st, 1843. }

MORRIS MORRIS, Esq.,

Auditor of public accounts:

SIR: The annexed statement exhibits the fiscal condition of this institution on this day, submitted in obedience to the requisitions of the law regulating the state prison:

MEANS.

Amount due from sundry persons, ..	\$3,988 50	
Amount of suspense account, ..	364 23	
Amount of bills receivable, ..	409 63	
	<hr/>	\$4,762 36
Value of finished work on hand in cooper shop,	1,087 50	
Value of raw materials,	747 00	
Value of tools,	310 00	
	<hr/>	2,144 50
Value of finished work on hand in wagon shop,	831 00	
Value of raw materials,	315 00	
Value of tools, -	227 37	
	<hr/>	1,373 37
Value of finished work on hand in smith shop, which includes part of the grating for new prison,	6,089 85	
Value of tools in smith shop,	400 00	
Value of 82,000 pounds of iron, purch'd for new prison,	3,280 00	
Value of coal on hand,	90 00	
	<hr/>	9,859 85

Value of 1,500,000 bricks,	4,500 00	
Value of brick yard impl'ents, oxen, etc.,	500 00	
		<hr/> 5,000 00
		<hr/> \$23,140 08
Amount of work done on new prison up to close of season, valued,	26,600 00	
Value of rock and other materials on the ground, ..	3,400 00	
		<hr/> \$53,140 08

LIABILITIES.

Amount due to sundry persons, \$13,400 33 of which is to the state of Indiana, as per general account,)	\$18,156 58
Means,	\$53,140 08
Liabilities,	18,156 58
Balance credit side, (general account,)	34,983 50
	<hr/> \$53,140 08

Respectfully, your ob't servant.

WM. F. COLLUM, *Clerk State Prison.*

DEAR SIR: Above you have a copy of the last report of Wm. F. Collum, clerk, on the part of the state, for the state prison. It was not received in time for my annual report to embrace it. I send this at the request of Dr. Collum, who left this morning.

Respectfully yours.

M. MORRIS, A. P. A.

HON. JNO. S. SIMONSON, *Chm'n Com. on State Prison.*



GOVERNOR'S MESSAGE,

DELIVERED TO THE

GENERAL ASSEMBLY

OF THE

STATE OF INDIANA,

December 5, 1843.

INDIANAPOLIS:

DOWLING AND COLE, STATE PRINTERS.

1843.



MESSAGE.

*Gentlemen of the Senate
and House of Representatives:*

Convened under the Constitution as the Representatives of the people, it becomes us on proceeding to the discharge of our public duties, to remember the Supreme Ruler of the Universe, for the blessings which have crowned the year now drawing to a close. We have peace with all the world. Commotions and feuds have not been permitted to disturb the harmony of the Union. Bountiful crops have rewarded the labors of the husbandman. An unusual degree of health has prevailed in almost every part of the State. Although the last few years have been attended with a depression which caused all our interests to droop and languish, the indications that industry will again receive its appropriate reward, are calculated to inspire hope and confidence.

Since the last meeting of the legislature, nothing has transpired which has produced any material alteration in our affairs, or which calls for any special legislative interference, beyond the ordinary duties which annually require consideration; although some of the matters that will claim your attention, involve considerable difficulty.

The current expenses of the Government for the fiscal year ending on the 31st of last October, were \$90,897 00 as shown by the report of the Treasurer of State, which is herewith laid before the legislature.

The Auditor in his report, herewith submitted, estimates the sum necessary for the current fiscal year at \$100,000 00.

The revenue of the present year, levied and collected by law, will amount to about \$240,000 00. Nearly all of this sum will be paid in Treasury Notes. It is not my wish or intention to interfere with the course of policy, which it may be found expedient to adopt, after my connection with the government of the State shall be dissolved; but I trust I shall not be regarded as travelling beyond the appropriate sphere of my duties, in reiterating the recommendation contained in my last annual message against the re-issue of Treasury Notes, if it can possibly be avoided. They form a very considerable portion of the circulating medium in many parts of the State, passing at a value below par; and a re-issue would inevitably produce their farther depreciation, thereby inflicting an additional loss upon the people which they could illy endure. Throwing these Notes again into circulation, is to require the people to again redeem them, and it is respectfully

submitted, whether it would not be the better course to resort to such temporary loans as might be found expedient and practicable.

The State Agent has not been able to submit the report of his operations ; but I am authorized by him to say that the situation of the suspended debt on account of bonds sold by the State remains nearly as stated in his report of last year. Much of this debt is hopeless ; and even as it respects that portion of it which may be regarded as capable of collection, but little can be realized from it at present. The Agent states that he has succeeded in obtaining \$30,000, which, under a law of last session he is required to pay to certain contractors on the public works, whose claims against the State remain unsatisfied.

In my annual message to the legislature in December, 1841, I gave a detailed statement of the extent and condition of the public debt. Its amount was then stated to be \$15,088,000. Since then, no part of the interest upon this sum has been paid, except upon that portion of it borrowed for the establishment of the State Bank. In the meantime, however, a portion of this debt has been liquidated. The stockholders of the Lawrenceburgh and Indianapolis Railroad Company have returned bonds in lieu of the bonds issued by the State to the Company—the State Agent has taken up some of the outstanding bonds in the adjustment of portions of the suspended debt—a part of the Treasury Notes in circulation, have been redeemed in the collection of the revenue—so that the State debt remains not far different from what it was in 1841.

During the present year I have received two communications from foreign holders of our bonds ; one from the city of London—the other from Geneva, which are herewith laid before the General Assembly.

In my previous messages I strongly pressed upon the legislature the condition of the public debt, and the adoption of such measures as might, as far as our circumstances would permit, enable us to do what is just and right with regard to it. It will require no exertion to fold our arms, and say that our liabilities are beyond our means, and therefore we will not even make an effort to pay. There may be some amongst us, who would be well satisfied, if those entrusted with public affairs would avoid all allusion to this subject. I cannot believe that Indiana will openly repudiate her debts ; but the same result can be as readily brought about by doing nothing, and will as certainly, though not as speedily, secure for us all the reproach and disgrace consequent upon the direct act. I know we cannot now pay the interest on our public debt. All I urge is that we should acknowledge the obligations resting upon us, and shape our measures so as to apply all the available means, which industry, economy, and careful management may hereafter furnish us, to the discharge of those obligations. So far as our prosperity is identified with the confidence reposed in our citizens—so far as our public men may promote our interests in the councils of the nation and otherwise, it is essential that the character of the State should be preserved ; for if it be destroyed, we will find that confidence will be withheld, that all our influence will be lost.

A company has been recently organized under the act of 1842, providing for letting the public works to companies, with a view to the completion of the Cross-Cut Canal terminating at Terre-Haute, under very favorable circumstances. I am not able to speak with accuracy of the operations of the White-Water Valley Canal, and the Madison and Indianapolis Railroad companies. It is understood, however, that the respective works have been prosecuted with a zeal and determination which promise fair for their completion.

The continuation of the Wabash and Erie Canal under the supervision of James Blair, Esq., the present commissioner, has been prosecuted with as much rapidity as the means appropriated to the work would permit; and it is now pretty certain that it will be finished to Terre-Haute fully as soon as was at first anticipated. The report of the commissioner is herewith laid before the Legislature, and exhibits the extent of his operations and expenditures.

The State of Indiana was authorized by an act of Congress to select lands equal to the quantity covered by Indian reservations on the lands selected on account of the Wabash and Erie canal east of Tippecanoe river. This duty was performed during the past summer by Messrs. Sigler and Murray, who were appointed for that purpose. It was found that of the lands selected for the canal west of Tippecanoe, a considerable quantity was taken from the State by preemption claims. It was also signified to the Executive that the original selections for the Wabash and Erie canal were made on the assumption that the canal followed a straight line; whereas by taking the actual length of the canal as located, for the basis of the selections, the State would be entitled to an additional quantity of land. The above named agents in obedience to instructions, selected lands in lieu of those covered by preemption rights, and at the same time additional lands to supply the deficiency arising from the alleged error in taking a direct line as the foundation of the previous selections. This latter claim has been submitted to the action of the appropriate department at Washington City, and will probably be determined during the present winter.

It may be proper to mention, that by the act of 1842, authorizing the continuation of the public works by companies, provision was made for disposing of all or any part of said works to individuals or companies, for the bonds which had been issued by the State. It was also required that publication of the object of said act should be made for thirty days in the Journal of Commerce, published in the city of New York, which requisition was immediately complied with by the Executive. The hope was entertained by some, that as the bonds were greatly depreciated, and the State had agreed to receive them at their face, that no inconsiderable portion of the public debt would in this way be liquidated. But there have been as yet no propositions submitted for the return of our bonds in this mode, and we cannot reasonably expect any relief from this provision of the above named act.

The State Bank of Indiana still maintains her credit, and with the

improvement of the times will be able to resume her usefulness. The question no longer admits of a doubt that this institution, under the same prudent management which has sustained it thus far, will survive the difficulties and embarrassments which have involved so many similar institutions in ruin.

The following table exhibits the general condition of the affairs of the bank, as shown on the 31st of last October.

MEANS.

Discounted notes and Bills of Exchange,	\$2,640,695 25
Balances due from, and notes of other Banks,	427,437 74
Balances between, and notes of other Branches,	159,516 48
Specie,	969,306 84
Other sources,	925,196 11
	<hr/>
	\$5,122,142 42

LIABILITIES.

Notes in circulation,	\$2,115,225 50
Notes in other Branches,	120,540 00
Individual deposits,	200,248 93
Balances due other Banks,	38,632 83
Balances between Branches,	43,248 44
School fund tax,	14,228 64
Suspended interest and other items,	29,367 50
	<hr/>
	\$2,561,501 84
Remainder, being am't of State and individual stock, and profits thereon,	2,560,640 58
	<hr/>
	\$ 5,122,142 42

By this exhibit the following changes have taken place in the amounts of her circulation and specie, since the statement presented in my last annual message :

Nett circulation on October 31, 1843,	\$2,115,225
Nett circulation on October 31, 1842,	1,732,518
	<hr/>
Increase of circulation in the last twelve months,	\$382,707
Specie on October 31, 1843,	\$969,306 84
Specie on October 31, 1842,	799,047 96
	<hr/>
Increase of specie in the last twelve months,	\$170,258 88

The exhibit of means as above, are,	\$5,122,142 42	
All her liabilities, other than to the stock-holders, are,	2,561,501 82	
	<hr/>	
The remaining stock of the State, is,	\$880,000 00	
Saline and Bank tax stock,	5,716 27	
Individual and county stock,	1,252,455 98	
	<hr/>	
	\$2	172 25
Leaving an excess of profits, for meeting losses, and for dividends,	.1387	329 58
	<hr/>	
	\$423,	

The new State prison, commenced in 1841, is progressing rapidly towards completion ; and if the policy of the last two years should be continued the cause for reproach so long and justly resting on this part of our criminal jurisprudence will be removed. The report of the visiter of the State prison, now laid before you, shows the condition of the present prison, and the number and management of the prisoners, and is satisfactory as to the government of that institution, taking into consideration the obstacles in the way of enforcing the proper discipline.

At the last session of the legislature an act was passed directing the Governor to collect information respecting a lunatic asylum, and to lay the same before the legislature at its present session. This duty has been attended to, and the documents and information which have been collected are in the possession of I. P. Smith, Esq., who is preparing plans and specifications in relation to an asylum which will be ready to be laid before the legislature in the course of a few days.

In my last annual message I made an earnest appeal to the legislature on the subject of common schools, and more particularly in relation to the condition of the funds set apart for the purposes of education. Although the facts drawn out by an irregular investigation were imperfect as to the details, still enough was elicited to satisfy every one that our school funds were not producing the fruits which we had a right to expect, but were in danger in many cases of being irretrievably lost. Efforts were then made by appropriate enactments to secure a strict accountability on the part of the officers entrusted with those funds ; and there can be little doubt, that if those enactments should be faithfully adhered to, and carried out, that the various education funds will be rendered much more secure and productive, and the facilities of ascertaining information respecting them will be such that the legislature can, at any time, be fully advised of their amount, condition, and productiveness, and be prepared at all times to legislate on the subject of education. It may be that the strict provisions, which have been recently adopted, by their tendency to develope defalcations, have excited opposition on the part of those who are not prepared to encounter a rigid investigation ; still it is confidently trusted that the legislature will never lose sight of the importance of

strictly guarding this sacred fund, and providing suitably for its application to the objects for which it is intended.

The cause of education in the higher institutions of learning, from the information I have been able to acquire, has at no time in this State, appeared to be more flourishing than at the present. It is a source of much gratification to witness their success and prosperity ; for those trained in these schools are to exercise a most important influence on the destinies of our State.

The propriety of making some provision for the education of the deaf and dumb has been frequently urged on the consideration of preceding legislatures. At the last session an act was passed authorizing the collection of a tax of two mills on the hundred dollars of taxable property to be applied to this object. During the present year Mr. and Mrs. Willard, themselves mutes, and recommended as highly competent teachers, have opened an institution in Indianapolis for the instruction of the deaf and dumb. They have now thirteen pupils under their care. They have had a number of applications on behalf of others, whose parents are unable to support them at the institution. Mr. and Mrs. Willard are at present teaching without any compensation, for the purpose of showing what may be accomplished in the instruction of those who are denied hearing and speech. Frequent opportunities will be presented to the members of the legislature of witnessing the course adopted and the progress made in the instruction of these pupils ; and it is presumed that these exhibitions will plead more eloquently for the unfortunate mute than any thing which I can urge upon your attention. I cannot, however, let this occasion pass without asking on their behalf that the legislature will make suitable provision for this institution, and for affording the means of instruction to all who may be presented, whether they may or may not be able to pay for that instruction.

It is well known that there has been no general organization of the militia of this State for a number of years. This has been brought about, not so much by any defect in the laws as by a general abandonment by common consent of the entire military system. The last returns possessed by the Adjutant General were made in the year 1832. Upon these returns we have been ever since drawing our share of the public arms, although the increase of the militia of this State would no doubt entitle us to nearly double the amount which is received under the present arrangement. To remedy this difficulty, the Adjutant General by an act, approved ———, 1843, was required to forward to the proper department at Washington, the number of taxable polls in the year 1842, as evidence of the effective Militia of Indiana. The Adjutant General has performed this duty, and has received a reply, stating that the list furnished is not such a return as will justify the distribution of a greater quantity of arms than has been made since the returns of 1832. It is well worth the attention of the legislature to adopt measures which will prevent the State from being deprived of her just share of the public arms distributed by the General Government to the several States.

The Revised Statutes enacted at the last session of the General Assembly, will soon be ready for delivery. It was expected that the printing would have been completed before this time ; but a considerable amount of public printing had to be done before the Statutes could be commenced, and it was soon discovered that if they were carried through the press with the rapidity which would ensure their delivery at an early day, innumerable mistakes and errors would occur, which would greatly detract from the value of the work. Hence it was concluded that the increased accuracy which would be secured by the delay of a few weeks would more than counterbalance any inconvenience which might be experienced in consequence of such delay.

The last five years constitute an eventful period in the history of our State. The trade and business of the whole country have been interrupted, credit has been destroyed, and a great number of the most active and enterprising of our citizens have sunk beneath the pressure of the times. The system of state improvements, from which so much was anticipated, has failed, involving the State in a debt beyond her immediate resources. At present, however, we have assurances of reviving hope and confidence, which indicate clearly that the worst is past. There is an evident upward tendency in prices, and a briskness of demand for our surplus productions, from which we may augur the return of a prosperous business. In looking, however, to the future, we must not forget the past. Excesses have been committed. Efforts to grow rich by new and untried schemes and projects were too common, and have been followed by the inevitable consequences of wild and reckless speculation. All that we value—all that tends to our prosperity and enjoyment, is the creation of industry. Nature may be lavish of her bounties—we may have a fruitful soil and genial seasons, yet they are of no benefit to us, unless they have been compelled to contribute to our comfort and happiness by the expenditure of labor. The wealth of a country is increased in proportion to its industry and economy. Capital may be enlarged, nominally, without adding to our real wealth ; or may be employed in pursuits which promise much, and which may occasionally add to the fortunes of single individuals, but not resting on the basis of productive employment, invariably yield in the end a distressful harvest of ruined hopes and prospects to the great body of the community.

And first among those pursuits on which the citizens of our State are to rely for substantial wealth, we must reckon the cultivation of the soil. Steady markets, uniform prices, and a sound currency are essential, however, at all times to agricultural prosperity. To obtain these we must mainly depend upon our own government. If we would have valuable markets, we must create them ; if we would secure prices which will return a fair profit, and protect us from the evils of a fluctuating trade and commerce, we must have a steady demand, the limits of which can at all times be estimated. We must give protection to our own industry. By protection, I mean the adoption of that policy which will encourage and sustain those branches of business by which our productions will be consumed, furnishing a

suitable return to the producer. Have we a foreign market for our surplus on which we can at all times rely? The restrictions of foreign nations are intended to bear heavily on many of our most valuable agricultural products. The question of protection is sometimes stated as if it were in the nature of a privilege to one class at the expense of another. It does not follow that this is the case because our farm productions cannot be affected in the home market by foreign competition. If the direct protection of other interests results in the establishment of a home market, it is as directly beneficial to the agriculturist as if it sprang from legislative provisions directed solely to his interests. Exclusive advantages not benefiting others are not to be tolerated; but we must not forget to distinguish that protection which necessarily includes partial evils as the effect of a compromise to secure a greater average amount of good, from those enactments which do not secure any such desirable results and do not exclude still greater evils. Our true policy, in view of the restrictions of other nations, is to render ourselves independent of the pauper labor and workshops of Europe.

There is another matter intimately connected with our prosperity. I allude to the currency. A purely hard currency, as a political question, may be made instrumental in propitiating prejudices which exist to some extent in every community; but when we look at the diversified relations of the whole country—the distant points which are connected in trade and commerce—and the inconvenience and certain loss to which we are subjected by an unequal currency, or a currency almost as difficult of transmission considering all risks as our own articles of trade, the necessity of a circulating medium, by which we shall be enabled to secure exchanges at fair and reasonable rates, in connection with a currency which shall be at par in all parts of the Union, and readily convertible into gold and silver, is obvious. The business of this country never was more healthy, credit never more sound than when our main reliance was on such a currency, and we must believe that a return to it will produce similar results.

To day closes my connection with the government of the State of Indiana. The situation which I have occupied has been one not only of responsibility, but of difficulty. It has been my endeavor to perform the various duties which devolved upon me in such a manner as to redound to the benefit of the State. In my recommendations to the legislature, I have zealously urged the promotion of the great interests of education—the cherishing of those institutions which are regarded as essential to civilized life—the just relief of the people so far as it could be secured by proper legislation—a careful and frugal economy—a strict accountability of all public officers, with a view to avoid all wasteful expenditure of the public moneys—and a rigid investigation of the accounts and proceedings of those connected with our public works; and again and again have I urged the absolute necessity of refraining from all measures which might tarnish the reputation of our State in reference to our public debt—I have endeavored in all my duties to avoid the prostitution of my office to mere partisan purposes; for I care

not what a man's capacity or qualifications, for the office which he holds may be, he can never be in the legitimate exercise of his duties when he forgets that such office is held for the benefit of the people, not to aid a mere party—and when the latter course is taken the public interests are sure to suffer. I may have erred ; such is the lot of human nature. Instances may have occurred in which I have been subjected to censure. As to these, I have only to say that acting from the lights before me, I supposed I was doing right. I could not always see what others were able to discover after the act was performed, and by which they were enabled to form a different, and in all probability, a more correct opinion, and thus censure has been bestowed on me for not discerning what was, at the time, beyond the reach of my vision. I retire to a private station in society without personal regret at the decision which places me there ; carrying with me the consciousness of having endeavored to do my duty. I shall always feel a deep interest in the welfare and prosperity of the State of Indiana, and no one will more regret than myself anything which may fasten a lasting stain upon her character. That your deliberations may be characterized by wisdom and moderation, and promote the common welfare, add to the happiness of the people, secure their prosperity, and tend to the perpetuation of our beloved institutions, is my sincere prayer, at the close of my official duties.

EXECUTIVE CHAMBER, }
December 5th, 1843. }

SAMUEL BIGGER.



INAUGURAL ADDRESS,
OF
GOVERNOR WHITCOMB,
DELIVERED TO THE
GENERAL ASSEMBLY,
OF THE
STATE OF INDIANA,

December 6, 1843.

INDIANAPOLIS:
DOWLING AND COLE, STATE PRINTERS.
1843.



ADDRESS.

FELLOW CITIZENS:

In conforming on the present occasion with a usage sanctioned by revered examples in the history of our country, of attempting the expression of my thanks for the distinguished proof of confidence with which I have been honored, language is too feeble to convey the emotions of my heart.

But if words are powerless for this object, where shall I find terms adequately expressive of my sense of the honor conferred and of the weighty responsibility imposed, heightened as they are, by the unexampled embarrassment and difficulties, in which the affairs of our beloved State are at present involved?

Conscious that the duties of the station assigned to me are far above my talents, I should wholly despair of their successful accomplishment, did I not feel, that, next to the protecting care of Providence, I can best repose in the wisdom, patriotism, and zeal of the other public functionaries provided by the Constitution and the laws, here and throughout the State, for an efficient aid and guidance, in our joint efforts for the common welfare.

Not having yet entered upon the functions confided to me—without access to the fiscal, or other archives of the State—and the regular message, enjoined by the Constitution, having already been submitted to the present Legislature by my predecessor, it is, at this time, beyond my power satisfactorily to exhibit, as indeed it would be regarded inappropriate now to submit, specific recommendations for co-ordinate action.

As the powers delegated to the Executive, however, are calculated to affect interests of vital importance to the whole people, I may be permitted, before entering upon their exercise, to give a brief view of some general principles, which in my judgment, lie at the foundation of our prosperity, and should regulate the administration of our public affairs.

Our State, in common with the rest of the Union, and especially of the western portion of it, is experiencing the distress and embarrassment consequent upon a system of over-banking, and its natural progeny, over-trading and deceptive speculation. The wealth of a community, consisting essentially in property, of which the currency is but the representative, it is evident, that an undue increase of the latter by means of a paper circulation, while it enhances the nominal price of the former, does not really increase its substantial value.—The tendency of this state of things, is to relax the hand of industry

by creating false notions of wealth, and to tempt to sudden acquisitions, by means as delusive in their results, as they are contrary to a primary law of the Author of our being.

Thus, the real wealth of a community is in fact diminished in proportion to the fictitious wealth occasioned by every undue increase of an artificial currency. These extremes, by their reciprocal action, continue to diverge, until the violated laws of production, currency, and trade, are vindicated by a re-action, ending in extensive ruin and distress.

The remedy proposed by some in such emergencies, is an increase of bank paper, one, at least, of the original causes of the evil. But, it is evident, that this could but temporarily alleviate the disease, and would itself be the potent cause of its speedy return, in a shape still more aggravated and frightful. A few may have derived advantage from such a condition of affairs, by withdrawing themselves from the vortex of speculation at a fortunate moment. But the gains of even such, are as surely the losses of others; and we now have melancholy proof, notwithstanding the contrary assurances of its friends, that such a system cannot but prove disastrous to the community as a whole. But disappointment is not the only evil consequence of a failure of deceptive plans of relief. They serve, by encouraging false hopes, to withdraw attention from what is really feasible. They tend to relax individual exertion. Nor are the consequences referred to, the worst evils found in the train of false credit, and reckless speculation. They are followed by violated faith, want of confidence—immorality, and crime. As lovers of good order, and as patriots, jealous of our good name at home and abroad, we should unitedly task our best energies for a remedy for the past, and a preventive for the future. Notwithstanding the late signal failure to secure a promised return of prosperity, and while other projects as specious as they are unsound, are, and doubtless will continue to be plausibly, and even earnestly recommended, there remains a remedy,—plain, obvious, reliable, and within the reach of all.

Our consumption having exceeded our income, the balance must be restored by a corresponding excess of our receipts over our expenses. We have been lured to the embrace of debt under the flattering guise of credit, and we can only be extricated by the joint aid of industry and economy. We should again seek the ancient land marks of frugality and republican simplicity from which too many have unwittingly strayed.

Labor is the prime source of wealth in a State. No community can prosper without it. Commerce and trade, the business of which is only to exchange the products of the industry of one place for those of another, highly advantageous as they are to a community, cannot exist without the life-sustaining breath of labor. All callings, therefore, governed by a provident forecast, and a wise estimate of their truest interests, owe to it their countenance and respect.

It is gratifying to see from recent indications, that these opinions are gaining ground in unexpected quarters. This should serve as an

encouragement to the advocates of Truth under adverse circumstances, proving, as it does, that sooner or later, her rights will be vindicated, and her supremacy acknowledged.

Our position, soil, and climate, as well as the habits of our people, all point to that branch of labor which is devoted to agriculture, as our chief reliance for lasting wealth, and returning prosperity. This calling should rank with us, the first in respectability, as it unquestionably is the first in importance. The principal, and indeed almost the only assistance, which can be rendered to this vital interest, the removal of indirect impositions, the more dangerous and oppressive, because unseen and stealthy in their operation, is beyond the reach of State legislation. Still, something could perhaps be done by encouraging individual effort for improvement in the various branches of husbandry, and by providing for the procurement and diffusion of recent and useful intelligence upon this subject throughout the entire community. The improvements already made in this department of industry, by the unaided enterprise of some of our citizens, highly gratifying as they are, it is hoped are but an earnest of what may yet be done, when the hand of labor is unshackled and when individual emulation is excited by suitable examples.

It is to be regretted that a growing distaste exists in too many quarters against this nursery of virtue—this surest guarantee of comfort and independence—this sheet anchor of our common prosperity, as exhibited in the increasing numbers of our youth who are crowding the other professions to seek a livelihood on the accidents of human life.

The failure of the State to meet its indebtedness, has proceeded not from any want of an inclination to preserve the public faith—not from the absence of a strong desire to satisfy all just claims against it, but from what is obvious on the slightest reflection, an absolute inability, a want of physical means to accomplish the object. As an earnest of our intentions in this respect, our citizens have steadily borne, for several years past, and during a period of great depression, the imposition of heavy taxes not only to meet the ordinary expenses of the State, but for the gradual absorption of our large domestic debt existing mostly in the shape of current treasury notes. These taxes are already as onerous as can well be sustained, and a further addition would tend to defeat its own object by paralyzing industry, and discouraging immigration. The payment of the interest alone on the state debt therefore it is conceded on all hands, is beyond our power to accomplish by direct taxation.

Plans professing to look beyond our own limits and resources for relief, have been proposed, which, aside from their questionable constitutionality, an examination into all their bearings and consequences, will demonstrate to be as delusive in the end, as they are specious in appearance. The slightest reflection will satisfy any intelligent mind that no relief can be expected from other quarters, without a full equivalent direct or indirect in return. It is susceptible of proof, that the original debt, so far from being lessened in the operation, would

at last be paid by the State (if that indeed were practicable) with heavy additions.

It will be remembered, that among the causes which have led to my elevation to the office of Chief Magistrate of Indiana, assurances on my part of relief through my instrumentality, have not found a place, and it would be unjust to excite in the mind of the public creditor, or of the citizen, any false or delusive hope. Next to the discharge of our obligations, our duty should be to give a frank and explicit statement of our actual condition. It is my anxious wish, as I doubt not it is the ardent desire of every citizen who regards the character of his country, to use every practicable exertion to meet all just demands against it, and I still cherish the hope, that with slowly returning prosperity, an arrangement may yet be made touching all claims that are just and equitable, and comporting with the honor and dignity of the State. I shall be ready to co-operate with the legislature of the State in whatever may be found practicable for the attainment of this desirable object.

For reasons already advanced, I defer to a fitter occasion, the expression of my views more fully on this momentous subject, matured as I trust they may be, by a careful examination of it, after my official position shall have given me ample access to the records of the several departments of the government, and made it my constitutional duty to bestow an undivided and faithful attention to every subject that shall come within the range of executive action.

It may be added, that should our hopes of relief be postponed, and all plans for our extrication fail of the effect which every lover of his country so ardently desires, yet those, whose official position has not enabled them to recommend any scheme of relief whatever, calling for the action of our State Councils, and whose administration of our financial affairs has not, to some extent at least, been crowned with the desired success, those, I repeat, will best know how to rebuke an illiberal spirit of criticism.

It would be useless now to go into an examination of the mismanagement of some of our public agents in the negotiation of loans by which nearly four millions of our bonds were disposed of without first requiring their full value in hand as enjoined by law.

Had this sum been faithfully received, and judiciously applied towards the construction of some of the more important of our public works, the profits thence arising would have sensibly relieved our burdens.

But while this state of things is reluctantly acknowledged and deplored, it should at least serve to remind us of a remaining duty, yet clearly within our power; the observance of a rigid and systematic economy in every department of the state government. We should in this respect, imitate the same frugality which stern necessity has imposed upon the great mass of our suffering fellow citizens.

The true principles of economy in the administration of public affairs, are essentially the same as those which obtain in individual transactions. No expenditure should be incurred for official services,

or otherwise unless found necessary, or useful, and then at the lowest amount compatible with full and intrinsic value and ample ability of performance. Tested by this rule all unnecessary offices, if any are found to exist, should be abolished. The public service should in all cases not prohibited by the constitution, be confided to as few hands as may consist with its prompt and efficient performance, and public officers should be held to the strictest accountability.

Excessive legislation is an evil. The increased burdens thereby imposed upon the treasury, is but one of the evils growing out of it. The laws by frequent changes become complex, vague, and uncertain. This unfits them in a great measure, from being a known and safe rule of action in a community.

It is of the greatest importance to the welfare of the people, that the laws should be generally known, and well understood. For this purpose they should be maturely considered in their inception, and be fully tested by time and experience. This would tend greatly to insure harmony and certainty in their execution, and check a fruitful source of litigation, which tends to foment evil passions, to excite social discord, and operates as a heavy tax on the community. So strongly impressed have many been with these evil consequences, that the constitutions of several of our sister states provide for but one session of the legislature in every two years, unless in cases of unforeseen emergency. No small number of our own citizens have regretted that a similar provision is not found in the constitution of this State. Without discussing the correctness of this opinion, which would be as useless as it is inappropriate, it may be remarked that the evils alleged against annual sessions by its opponents, might, in a great measure, be avoided by limiting the sessions to the shortest period actually necessary for the discharge of the public business. This remark, however is not intended to prevent a thorough scrutiny into the conduct of public servants, required alike as an act of justice to them, as well as to the people.

I cannot, on this occasion, suffer the subject of education to pass without some notice. It is a fruitful theme, and has not failed to occupy a very large space, often, however, too much upon paper. It is to be acknowledged too, that much has been done, as well as said and written upon this subject; but an immense field yet remains, with but here and there a solitary laborer. I should be most happy, if by an appeal to the country, I could arouse it to a just sense of the magnitude and importance of the subject, and excite it to a corresponding action. Encouraging advances have already been made in preparing and maturing our system, and he who would propose to revolutionize it, would propose a measure of very doubtful utility. The action in favor of education, to be effectual and lasting, must be a combined action of the legislature and of public sentiment. The wiser course would seem to be to add to our present system, where it is deficient, improve it where it needs correction, and by a comprehensive view of our wants, our habits, our means, and our condition, to give it a more perfect adaptation.

A mind highly enlightened by knowledge, and allied to a heart imbued with the moral virtues, would, to a great extent, be unavailing to its possessor, unless accompanied with a republican self-respect, a confidence in its own powers, and a spirit of self-reliance for thought and action. Every person gifted with the right of suffrage should cherish a deep felt consciousness of the *duty* imposed upon him by the spirit of our free institutions, to examine, sift, and weigh the leading questions of public policy, the measures proposed for the common welfare, the fitness and qualifications of those aspiring to public trusts, and the conduct of those entrusted with the management of our public affairs.

Nor can I omit the expression at this time of the necessity, on the one hand, of guarding and securing by every practicable and constitutional means the right of free suffrage, and on the other, of shielding this inestimable privilege against all undue encroachment, whether exhibited in the shape of fraud, illegal voting, or lawless violence. Vain, indeed, is the establishment of our free governments, if such abuses are suffered to exist. The ballot box would, in that case, cease to reflect the will of the majority, which is the essential principle of a republican government. The forms, indeed, of our free institutions might continue to exist, but they would be destitute of all force and vitality.

Having just pledged myself to the support of the Constitution of Indiana, and the Constitution of the United States, by the most solemn of sanctions, in the presence of this assemblage of the public functionaries and of my fellow-citizens, it only remains that I should announce my intention of being governed in the discharge of my duties by confining myself strictly within the scope of the powers delegated, by regarding the affairs and interests of Indiana as the first object of my care and solicitude, and of zealously devoting my best energies to the common welfare. And I beg leave to renew the expression of my hope, that in this new and untried situation, I may receive from the co-ordinate authorities and from my fellow citizens generally, that indulgence and support, of the need of which, I am deeply conscious. But above all, I implore the guidance and protecting care of Almighty God, in whose hands are the destinies of nations, whose blessings have been so largely dispensed to us individually and collectively, and to whom we owe lasting gratitude for the past, and our fervent prayers for the future.

JAMES WHITCOMB.

REPORT

OF

I. P. SMITH, ESQ.,

SUPERINTENDENT OF CONSTRUCTION OF NEW STATE
PRISON :

TO HIS EXCELLENCY, THE GOVERNOR.

No. 2.

*Laid on the table, and one hundred copies ordered to be printed for
the use of the House.*

INDIANAPOLIS :

DOWLING AND COLE, STATE PRINTERS.

1843.

REPORT.

NEW ALBANY, DEC. 8, 1843.

To His Excellency the Governor of the State of Indiana :

The undersigned, having been appointed Superintendent of the construction of the New Penitentiary now in progress of erection at Jeffersonville, would respectfully submit the following

REPORT :

On entering upon the duties of my appointment in March last, I found that much of the work had been commenced during the summer of 1842, under the direction of another individual.

This work includes the foundations of the front building, designed for offices, the foundation of the cells, a part of the foundation of the outside prison wall, and the entire foundation of the enclosing wall, as well as the wall itself to the height of twelve feet six inches. These foundations presenting as they do a novelty in the science of prison building, may well deserve a passing notice. They are all of the same character, being built of loose, unmortered stone, of various dimensions, promiscuously thrown into a trench, dug five feet deep and three feet wide, for their reception. It would be unnecessary to inform you that these foundations have each in their turn been rejected as altogether insufficient to sustain the great weight designed to be placed upon them. Owing to the fact of the commencement and prosecution of the enclosing wall to the height of twelve feet six inches the previous summer, and the additional fact of my not being able to find in the specification, nor in the contract, any thing relative to this part of the work, and from the repeated assurances of the contractor that it was done according to an expressed agreement as to manner and form, and his entire willingness to make good to the State any loss it might sustain from the deficiency of the work, its erection was continued to the height of twenty feet, when he was compelled to stop its progress, and to erect piers against the wall two feet six inches thick, and four feet wide, to prevent its falling to the ground.

A part of this wall having swagged some eight or ten inches from a direct line, it was thought advisable by the undersigned to take down about one hundred and thirty feet of the same, and to rebuild it upon a foundation such as experience, usage, and common sense, should seem to dictate. Accordingly, such instructions were given to the contractor, who utterly disregarded them, and as in the former case, upon his own responsibility directed the wall to be carried some four feet higher than it then was, and to settle the question of its durability, he has placed against it at different points, and of various lengths, a number of wooden props for its future security.

The swagging of the wall may be attributable to two causes. *1st*, the want of a sufficient foundation; and *second*, the want of sufficient care in commencing the wall upon the foundation as it was laid. For this last omission, no sufficient apology can be given. On one side, the brick work projects beyond the stone foundation, while on the other side of the wall, it recedes some five or six inches from the line of the stone work. I have been thus explicit in reference to these foundations, and to this part of the brick work, in order to prevent any misunderstanding of the question, "under whose direction were they laid?"

A large proportion of the free stone purchased for the cell house during the summer of 1842, is of an inferior quality. Many of them have so far yielded to the action of the atmosphere as to lose nearly all traces of the quarrying tools. A part of them have been *twice rejected* by the undersigned, but are now undergoing the necessary preparation to be used in the building, at the commencement of the next season, by order of the contractor.

Owing to some unnecessary delay in procuring lime stone for the caps and sills of the windows of the guard house, as well as free stone for the coping of the enclosing wall, it was deemed advisable to erect such other buildings (designated in the plan) as would enable the contractor to obviate the necessity of marching the convicts more than once in a day from the old to the new prison. Accordingly, there has been erected under one roof, a building one hundred and ten feet long, and thirty-six feet from front to rear, and two stories high, which has been divided into a dining room of seventy feet, a kitchen of eighteen feet, and a wash and bake house of sixteen feet six inches, by the width of the building. The second story has been divided into rooms of similar dimensions, and are intended for a hospital, stewards' and physicians' rooms.

Within a few feet of this building there has been erected another, twenty-two feet front, and thirty-six feet from front to rear, and fourteen feet high, a part of which has been divided into two stories, and is designed for the storage of provisions, a smoke house, &c.

There are now employed at stone cutting from ten to twelve men, not one of which possessed any knowledge of the business previous to his confinement in prison. I would therefore suggest, in order to facilitate their labors, and to enhance its value to the State, that some man experienced in the business should be employed to give instruc-

tion to the men, and to exercise a general supervision over that department.

There has been employed during the last summer at the new prison the average number of twenty-one convicts, and two brick-layers, hired at the rate of twenty-five dollars per month; and the following amount of labor has been accomplished: one million five hundred and ninety thousand bricks laid in the wall; one hundred and fifty-nine yards of earth excavated; six hundred dollars' worth of carpenter work; eight hundred dollars' worth of stone work, completed from the 6th day of April to the 10th day of November; and to this may be added a large amount of excavation made in grading the lot, a subject which appears to have been entirely overlooked at the commencement of the work.

These convicts have been alternately employed as carpenters and coopers, brick-masons, and mason-tenders, mortar-makers, stone-cutters, and tailors—whether to as much advantage to the State as to the contractors, or whether this course is to be pursued, to the evident detriment of the State's interest, is a matter for Legislative or Executive decision.

The system of tasking convicts beyond their abilities, by men ignorant of the time required to accomplish the work, as well as the amount of labor a man under circumstances of chains and other hinderances is able to perform, so far as it is enforced upon the men employed upon the buildings of the State, ought to be abandoned, as its tendency is not only to encourage a recklessness of character, but a wretchedly loose and careless manner of doing the work which "to make it pass the cowhide" (to use their own term) they soon learn that quantity and not quality is all that is required.

The entire absence of a well regulated system for the control and management of the men, is greatly to be deplored.

From what has fallen under my observation during the past summer, I cannot resist the conclusion, that unless some alteration is made in the law authorizing the erection of the new prison, which will entirely disconnect the contractor from all control of the building, and place it under the direction of some one disinterested in the profits of the labor of the convicts, that when the State shall fancy herself in the possession of buildings permanent and secure, as a reward for her years of toil and her expenditure of thousands, she will reap only *a mass of ruins*.

All of which is respectfully submitted.

I. P. SMITH,
Superintendent of the erection of New Penitentiary.

REPORT

OF

GEORGE H. DUNN, ESQ.

SUPERINTENDENT

OF COMMON SCHOOLS.

HOUSE OF REPRESENTATIVES, JAN. 13, 1844.

Laid upon the table and five hundred copies ordered to be printed.

INDIANAPOLIS:

DOWLING AND COLE, STATE PRINTERS.

1844.



REPORT.

OFFICE OF SUPERINTENDENT OF COMMON SCHOOLS, }
January 10, 1844. }

When now offering to the General Assembly his first report as Superintendent of common schools, the subscriber must express his regret that he has so little to communicate on this important subject.

By none of the acts organizing common schools in this State, previous to the act of last winter, was any provision made for collecting information as to the practical operation of the system, and preparing it for public use. Thus, notwithstanding that these laws have been in force many years, and numerous schools established under them, the public was entirely ignorant of their number or efficiency.

(Some little intelligence can be gleaned from the late census, from which we learn, that in 1840 there were 1521 primary and common schools, affording instruction to 48,189 children out of 273,784, then in the State, between the ages of 5 and 20 years. But in regard to the course and extent of instruction, the expense of the same, the number of teachers employed, the amount and application of school funds, and other subjects necessary to a proper understanding of the subject, and to the application of successful legislation, we are entirely ignorant.)

When it is considered that many years have elapsed since efforts were made to establish a general system of common schools in the State, and that we have territory sufficient for the formation of at least 5 or 6,000 districts, it would seem that but very limited success had attended them.

No doubt one great cause of failure was the neglect to provide by law for the collection and diffusion of intelligence, and thus, by keeping the subject constantly before the public, encouraging its friends to renewed exertion, and at the same time affording the means of detecting and avoiding former errors.

Among other causes may be named a want of sufficient plainness and simplicity in the general school laws. These having to be acted upon and carried out by persons but little versed in the rules for construing laws, and without practical knowledge of the subject matter, have too often occasioned an extent of litigation and trouble which has driven from their support the best men of the country.

In the particulars that have been named, it is believed the revision of last winter will effect a desirable change.

The reports required to be made to the Superintendent from the various school officers, will place the results of the whole year before him. Thus he will be enabled to trace out the causes which may have led to success in some districts and to failure in others, and to apply the experience of all to the benefit of each. The results duly prepared and spread before the public in his annual communications to the General Assembly, will infuse new energy and give rise to new efforts, as success shall be found to attend preceding ones; and the legislature, having all the facts before it, will be able, from time to time, to adopt such modifications as experience shall dictate to be necessary.

The Superintendent, if faithful to his trust, will make himself master of the laws and usages of other states on these subjects. He will ascertain the proper size, materials and methods for constructing school houses, and for lighting, heating and ventilating them. The management, discipline and course of instruction proper to be pursued. The management and application of the school funds, and all other matters connected with the system, and which may enable him to guide and direct the county, township, and district officers in their preliminary organization and future progress, until practice shall make them perfect.

Being thus capable and always ready to give advice and directions whenever applied to, the duties of subordinate officers will become much less embarrassing, mistakes will be less frequent, and those endless disputes, frequently so annoying to neighborhoods and expensive to parties, will be in a great measure avoided.

To effect this latter object more completely, a system of appeals will exist, from the several officers entrusted with the management of common schools, ending with the Superintendent; and litigants who will not take this friendly method of settling their disputes, will be deprived of costs when they seek their remedy in the courts of law. In addition to the benefit derived from the suppression of expensive litigation and in saving of the time of suitors, witnesses and jurors, a degree of uniformity of practice will be obtained, which cannot otherwise be secured.

The immediate success and popularity of the system will much depend upon the ability and disposition of the Superintendent. Until the business is thoroughly understood by the principal officers in the counties, an extensive correspondence must be carried on. Every applicative, and every doubt and difficulty which may be stated, how-

ever frivolous it may appear, should be treated with respect and immediate attention, that all may be encouraged to apply. Thus, citizens who have kept aloof from all interference with the subject, on account of the vexation and trouble attending it, will be induced to lend it their aid and countenance, and a vast accession of strength and influence will be brought to the cause of education.

For a few years, the labor to be performed by the Superintendent must be very great. An active correspondence must be carried on with most of the districts, and especially the new ones forming, until their officers get to understand and become familiar with their duties; and it may, therefore, well be questioned, whether the officer on whom these duties are now placed, will be able to discharge them without neglecting others of equal importance, or committing them to incompetent hands, unless further assistance is allowed him.

The school law of last session was, as directed, published in pamphlet form, and was ready for distribution early last fall; but as it would not have been in force until the regular publication of the Revised Statutes, it was not thought proper to incur the expense of a separate distribution. Owing to the large edition of those Statutes ordered to be published, and the labor and time required to get the same through the press, that distribution has been delayed until the present time.

The tables annexed, though not as perfect as could be desired, will afford some light in relation to the amount and condition of our school funds. In many counties settlements had not been made with the former officers, and no reports have been received. In others, the necessary information showing the safety of the funds, could not be procured in time. It is to be feared that fuller returns will largely increase the items of lost and doubtful debts.

Had all the counties reported, the aggregate amount of common school funds would be found to exceed \$2,200,000. A considerable portion of which is, however, unproductive.

Full reports, it is to be hoped, will be obtained next year, and the General Assembly fully apprised of the manner of investment and amount of income derived from it.

If these interests are prudently managed, a bright prospect is before us. Even now the profits to be derived from these sources, afford valuable assistance to the cause of education, but when the amount shall be increased by the accumulation of the Saline and Bank tax funds together with the entire profits of the State's portion of the State Bank, at the expiration of the charter, the permanent fund may be fairly expected to exceed three millions of dollars; a larger amount than is perhaps devoted to the same object in any other State in the Union.

It is a cause of much regret to the Superintendent, that his other duties have not allowed him time to prepare the forms and rules for the government and regulation of common schools, required of him by the — section of the — chapter of the Revised Laws.

Preparitory to the performance of this duty, circulars were addressed to persons supposed to have a practical knowledge of the subject, and efforts made to procure the regulations adopted in other States.

The examination of these materials and publication of the result, should, if possible, be made so as to be distributed with the laws of the present session.

Respectfully submitted,
G. H. DUNN, S. C. S.

J

	<i>Doubtful.</i>	<i>Lost.</i>	<i>Total.</i>
Surplus revenue fund,	\$22,727 95	\$13,356 11	\$574,311 07
Congressional township,	5,924 40	7,827 29	977,942 92
Value of lands unsold,	.....	.....	369,932 91
Other common school	.....	.....	.....
funds,	716 42	438 84	27,666 67
	.....	.....	\$1,949,853 57
County seminary fund,	2,223 57	678 16	21,457 10
Value of buildings,	.....	.....	46,454 02
	\$31,592 34	\$22,300 40	\$2,017,764 69



COUNTY SEMINARY FUND.

<i>Counties.</i>	<i>Safe.</i>	<i>Doubtful.</i>	<i>Lost.</i>	<i>Total.</i>	<i>Value of Buildings.</i>	<i>Remarks.</i>
Allen, -	\$707 29	.....	.....	\$707 29	.....	No report.
Adams, -	.....	.....	.....	.....	.....	No report.
Bartholomew, -	.....	.....	.....	.....	.....
Boone, -	157 03	.....	.....	.....	\$2,500 00	
Benton, -	.....	.....	.....	.....	.....
Brown, -	.....	.....	.....	.....	.....
Blackford, -	.....	.....	.....	.....	.....
Clarke, -	.....	.....	.....	.....	.....
Clay, -	20 10	.....	.....	20 10	1,500 00	
Crawford, -	.....	.....	.....	.....	600 00	
Carroll, -	.....	.....	.....	.....	.....
Cass, -	.....	.....	.....	.....	.....
Clinton, -	616 08	62 50	16 00	694 58	186 00	Lot—no building.
Dearborn, -	.....	.....	.....	.....	.....	See Auditor's report.
Decatur, -	13 72	.....	.....	13 72	1,200 00	
Daviess, -	.....	.....	.....	.....	.....
Dubois, -	467 42	.....	100 64	568 06	.....	No building.
DeKalb, -	.....	.....	.....	.....	.....
Delaware, -	.....	.....	.....	.....	2,469 05	
Elkhart, -	.....	.....	.....	.....	.....	See Auditor's report.
Fayette, -	.....	.....	.....	.....	.....
Floyd, -	2,033 38	.....	.....	.....	.....	No building.
Franklin, -	.....	.....	.....	.....	.....

Fountain,	1,365 67	.....	.....	.....	.....	No building.
Fulton,	253 15	.....	.....	.....	3,000 00	.....
Gibson,	65 85	.....	.....	.....	.....	.....
Green,	.....	.....	.....	.....	.....	.....
Grant, -	719 42	.....	.....	719 42	250 00	Lot—no building.
Hamilton,	1,555 87	.....	.....	.....	.....	.....
Harrison,	904 12	131 12	10 00	1,045 24	500 00	.....
Hendricks,	.....	.....	.....	.....	3,000 00	.....
Henry,	225 41	.....	.....	.....	2,500 00	.....
Hancock,	.....	.....	.....	.....	1,500 00	.....
Huntington,	335 43	.....	10 00	345 43	.....	None.
Johnson,	.....	.....	.....	.....	2,500 00	Not paid for.
Jefferson,	.....	.....	.....	.....	.....	.....
Jennings,	469 53	6 40	.....	475 93	924 39	.....
Jackson,	.....	.....	.....	.....	.....	.....
Jasper,	.....	.....	.....	.....	.....	.....
Jay,	.....	.....	.....	.....	.....	.....
Knox, -	943 71	.....	.....	943 71	.....	None.
Kosciusko,	278 64	.....	.....	.....	.....	None.
Lawrence,	.....	.....	.....	.....	.....	[claim exemption. Chartered under a special law and
Lagrange,	200 00	219 00	.....	419 00	.....	No building.
Laporte,	1,446 82	.....	.....	1,446 82	.....	.....
Lake,	104 47	.....	.....	104 47	.....	No building.
Madison,	.....	.....	.....	.....	.....	.....
Marion,	.....	.....	.....	.....	.....	.....
Martin,	.....	.....	.....	.....	.....	.....
Monroe,	28 85	15 00	41 06	84 91	1,400 00	Changed to a female seminary.
Montgomery,	294 02	.....	.....	.....	1,500 00	.....
Morgan,	.....	.....	.....	.....	4,000 00	.....

COUNTY SEMINARY FUND — Continued.

County.	Safe.	Doubtful.	Lost.	Total.	Value of Buildings.	Remarks.
Miami,	361 11	416 97	.....	\$777 97	.....
Marshall,	.....	.....	.....	.....	.....
Noble, -	.....	.....	.....	.....	.....
Orange,	.....	.....	.....	.....	.....
Owen,	.....	.....	.....	.....	.....
Park,	3,899 87	.....	.....	.....	1,050 00	This is on seminary building, unp'd
Perry,	.....	.....	.....	.....	.....
Pike,	1,000 00	104 29	.....	1,104 29	.....	None.
Posey,	.....	.....	.....	.....	.....
Putnam,	7 96	.....	.....	.....	3,000 00	
Porter,	144 30	232 28	.....	376 58	.....	None.
Pulaski,	.....	.....	.....	.....	.....
Randolph,	105 00	427 34	66 78	599 02	3,000 00	
Ripley,	.....	.....	.....	.....	.....
Rush,	.....	.....	.....	.....	.....
Scott,	225 96	6 57	.....	232 53	.....	None.
Shelby,	.....	.....	.....	.....	1,500 00	Owes 100 dollars.
Spencer,	.....	.....	.....	.....	.....
Switzerland,	.....	.....	.....	.....	3,000 00	
St. Joseph,	1,525 13	.....	.....	1,525 12	455 00	
Sullivan,	2,171 59	.....	.....	2,171 59	.....	None,
Steuben,	139 26	.....	.....	139 26	.....
Tippecanoe,	.....	.....	.....	.....	.....

STATEMENT OF TRUST FUNDS IN EACH COUNTY.

Counties.	SURPLUS REVENUE FUND.				CONGR'L TOWNSHIP FUND.				OTHER FUNDS.				SCHOOL LANDS.	
	Safe.	Doubtful.	Lost.	Total.	Safe.	Doubtful.	Lost.	Total.	Safe.	Doubtful.	Lost.	Total.	No. of acres.	Valuation.
Allen	\$5,775 00	-	-	\$5,775 00	\$1,505 78	-	137	\$4,643 51	\$75 00	-	-	-	1000	\$4,380 00
Adams, n. r.,	-	-	-	2,126 00	-	-	-	1,054 00	-	-	-	-	8320	* 15,162 00
Bartholomew, n. r.,	-	-	-	7,737 00	-	-	-	13,734 00	-	-	-	-	-	7,000 00
Boone	3,524 79	2,079 72	-	5,604 51	13,233 22	20 00	-	13,253 22	119 41	26 63	-	\$146 04	1,640	6,500 00
Benton	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brown, n. r.,	-	-	-	2,126 00	-	-	-	1,020 00	-	-	-	-	-	6,200 00
Blackford, n. r.,	-	-	-	-	-	-	-	1,940 80	-	-	-	-	-	4,750 00
Clark	6,335 37	3,957 68	767 00	11,060 05	12,411 21	70 00	-	12,481 26	-	-	-	-	-	-
Clay	2,332 60	1,653 58	57 04	4,062 62	2,064 17	145 50	-	2,209 67	955 57	108 00	-	1,063 00	1,547	3,013 22
Crawford, n. r.,	-	-	-	-	-	-	-	7,420 00	-	-	-	-	14-100	1,710 00
Carroll, n. r.,	-	-	6,001 00	6,001 00	-	-	-	-	-	-	-	-	-	-
Cass, n. r.,	-	-	-	6,993 00	-	-	-	16,003 64	-	-	-	-	1,440	2,880 00
Clinton	5,136 96	-	-	5,136 96	15,003 64	-	-	36,337 00	-	-	-	-	-	-
Dearborn, n. r.,	-	-	-	15,793 00	-	-	-	19,539 65	-	-	-	-	-	8,500 00
Decatur,	9,041 34	403 43	-	9,444 77	19,154 98	242 50	142 17	6,951 00	-	-	-	741 96	6,160	7,700 00
Daviess, n. r.,	-	-	-	5,569 00	-	-	-	2,450 55	741 96	-	-	-	-	-
Dubois	2,707 60	-	-	2,707 60	2,415 55	35 00	-	-	-	-	-	-	-	-
De Kalb, n. r.,	-	-	-	2,126 00	-	-	-	17,707 95	-	-	-	-	1,280	6,604 80
Delaware	5,500 00	225 00	-	5,725 00	17,707 95	-	-	11,880 00	-	-	-	-	-	17,002 00
Elkhart, n. r.,	-	-	-	5,831 00	-	-	-	11,522 00	-	-	-	-	-	2,382 00
Fayette, n. r.,	-	-	-	9,225 00	-	-	-	17,200 00	-	-	-	-	-	-
Floyd,	8,913 37	-	-	8,913 37	17,115 00	85 00	-	29,474 00	-	-	-	-	-	19,794 00
Franklin, n. r.,	-	-	-	11,011 00	-	-	-	20,963 76	592 38	-	-	592 38	670	1,667 29
Fountain	10,481 95	-	868 79	11,350 74	30,606 54	-	357 22	7,380 00	-	-	-	-	4,491	6,491 85
Fulton	2,025 60	100 00	-	2,125 60	7,323 00	57 00	-	9,003 66	478 82	-	-	-	5,400	6,750 00
Gibson	7,552 86	78 31	-	7,631 17	8,943 66	60 00	-	731 00	-	-	-	-	120	360 00
Greene	-	-	-	4,960 00	-	-	-	5,246 82	-	-	-	-	4,120	5,000 00
Grant	583 52	-	-	583 52	5,246 82	-	-	17,411 17	115 91	-	-	115 91	2,234	-
Hamilton	7,214 77	-	-	7,214 77	8,160 38	-	-	26,186 09	-	-	-	-	-	-
Harrison	11,081 49	-	-	11,081 49	17,309 64	101 53	-	14,543 64	-	-	-	-	-	-
Hendricks	9,940 74	-	-	9,940 74	26,186 09	-	-	114 96	114 96	-	-	114 96	640	2,495 00
Henry	12,195 64	310 00	-	12,505 64	14,543 64	-	-	180 00	180 00	-	-	212 00	720	1,080 00
Hancock	7,548 76	300 00	15 00	7,853 76	11,727 50	-	-	-	-	32 00	-	-	-	-

Huntington,	991 12	126 00	1,008 38	2,125 50	-	-	-	-	-	137 61	-	-	-	137 61	6,400	19,200 00
Johnson,	7,910 63	214 67	177 74	8,302 04	17,137 99	-	-	-	-	17,137 99	-	-	-	27 59	160	200 00
Jefferson,	13,913 03	-	-	13,913 03	20,838 84	-	-	-	-	20,838 84	53 00	-	-	53 00	1,043	8,445 00
Jennings,	-	-	-	5,888 00	9,997 50	-	-	-	-	9,997 50	132 73	-	-	132 73	40	45 00
Jackson,	6,937 00	-	-	6,937 00	-	-	-	-	-	9,936 00	-	-	-	-	-	3,491 00
Jasper,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jay,	-	-	-	2,126 00	-	-	-	-	-	-	-	-	-	-	-	-
Knox,	8,729 83	-	92 00	8,821 83	4,032 99	-	353 70	-	-	14,086 69	-	-	-	11,697	23,394 00	
Kosciusko,	1,839 83	285 81	-	2,125 64	4,281 97	62 83	-	-	-	4,370 00	468 64	-	-	468 64	5,800	10,850 00
Lawrence,	9,129 40	930 99	200 00	10,260 39	14,189 11	-	-	-	-	14,189 11	1,781 15	-	-	1,781 15	600	750 00
Lagrange,	4,202 00	100 00	-	4,302 00	9,714 40	-	-	-	-	9,714 40	13 25	-	-	13 25	3,950	5,940 00
Laporte,	6,886 00	620 00	600 00	8,106 00	34,432 35	100 00	3,036 51	-	-	37,568 86	416 75	-	-	565 75	6,540	10,466 00
Lake,	2,558 65	-	-	2,558 65	1,995 92	-	-	-	-	1,995 92	-	-	-	-	7,918	10,114 25
Madison,	-	-	-	6,193 00	-	-	-	-	-	-	-	-	-	-	-	-
Marion,	-	-	-	14,560 00	-	-	-	-	-	26,394 00	-	-	-	-	-	7,200 00
Martin,	2,446 69	430 00	427 31	3,304 00	787 99	-	248 50	-	-	1,787 54	-	-	-	1,787 54	5,760	7,200 00
Monroe,	7,320 59	300 00	315 34	7,935 93	25,115 50	-	-	-	-	25,115 50	1,088 32	-	-	1,088 32	1,450	1,812 50
Montgomery,*	13,625 12	-	-	13,625 12	10,995 06	451 64	-	-	-	11,446 70	688 06	-	-	1,086 85	160	255 00
Morgan,*	7,812 14	917 00	-	8,729 14	6,303 32	-	-	-	-	6,303 32	140 97	-	-	140 97	720	900 00
Miami,	3,145 89	-	-	3,145 89	19,364 33	-	-	-	-	19,364 33	-	-	-	-	2,400	8,540 00
Marshall,	-	-	-	2,126 00	-	-	-	-	-	5,446 00	-	-	-	-	-	7,546 00
Noble,	-	-	-	2,126 00	-	-	-	-	-	-	-	-	-	-	-	-
Orange,	-	-	-	7,581 00	-	-	-	-	-	9,486 00	-	-	-	-	-	2,100 00
Owen,	-	-	-	6,143 00	-	-	-	-	-	9,989 00	-	-	-	-	-	2,500 00
Parke,	10,102 75	1,000 00	160 00	11,262 75	24,203 63	-	-	-	-	24,203 63	10,822 47	-	-	11,172 47	1,166	5,642 00
Perry,	-	-	-	4,372 00	-	-	-	-	-	-	-	-	-	-	-	-
Pike,	3,868 54	100 00	225 97	4,194 51	4,954 41	486 47	273 91	-	-	5,713 79	-	-	-	7,362	10,794 00	
Posey,	-	-	-	8,021 00	-	-	-	-	-	-	-	-	-	-	-	-
Punam,	12,440 88	560 00	539 12	13,540 00	18,504 31	590 00	32 50	-	-	19,126 81	-	-	-	-	280	820 00
Porter,	2,805 80	-	-	2,805 80	2,853 31	-	150 00	-	-	3,003 31	121 53	-	-	121 53	6,296	8,959 33
Pulaski, n r,	-	-	-	71 70	-	-	-	-	-	-	-	-	-	-	-	12,640 00
Randolph,	5,261 17	924 56	533 00	6,718 73	20,078 78	825 00	-	-	-	20,903 78	-	-	-	-	4,289	6,433 50
Ripley, n r,	14,876 07	15 16	55 25	6,986 00	14,946 48	29,336 14	-	-	-	14,531 00	-	-	-	-	-	2,458 00
Rush,	-	-	-	4,180 00	-	-	-	-	-	7,395 00	-	-	-	-	-	-
Scott,	-	-	-	10,783 91	23,665 21	-	-	-	-	-	-	-	-	-	-	-
Shelby,	7,000 00	3,783 91	-	4,335 00	-	-	-	-	-	-	-	-	-	-	640	1,610 00
Spencer, n r,	-	-	-	8,800 00	15,528 97	-	-	-	-	-	-	-	-	-	-	-
Switzerland,	8,500 00	300 00	-	8,800 00	15,528 97	-	-	-	-	15,528 97	-	-	-	-	-	21,890 00
St. Joseph,	6,270 54	-	-	6,270 54	6,602 06	478 18	-	-	-	7,080 24	106 55	-	-	106 55	9,700	950 00
Sullivan,	5,600 00	1,076 00	-	6,676 00	12,557 00	-	-	-	-	12,557 00	-	-	-	-	760	-
Steuben,	1,842 90	283 33	-	2,126 23	1,586 12	-	-	-	-	1,586 12	-	-	-	-	-	-
Tippecanoe, n r,	-	-	-	13,129 00	-	-	-	-	-	-	-	-	-	-	-	-
Union, n r,	-	-	-	7,631 00	-	-	-	-	-	28,238 00	-	-	-	-	-	9,047 00

STATEMENT OF TRUST FUNDS—CONTINUED.

Counties.	SURPLUS REVENUE FUND.				CONGRAL TOWNSHIP FUND.				OTHER FUNDS.				SCHOOL LANDS.	
	Safe.	Doubtful.	Lost.	Total	Safe.	Doubtful.	Lost.	Total.	Safe.	Doubtful.	Lost.	Total.	No. of acres.	Valuation.
Vanderburgh, n r,				\$4,393 00				\$18,690 00						1,198 00
Vermillion,	\$8,289 86			8,289 86	29,972 16			29,972 16	2,864 22			2,864 22	455	1,154 00
Vigo, n r,				10,047 00										
Warrick, n r,				4,960 00										
Washington,†	12,541 08			12,541 08	24,703 78	\$859 90	1,719 00	27,281 98	2,065 00			2,065 00	607	759 00
Wayne,†	20,574 00	\$532 80	\$688 27	21,795 07				30,100 00	254 85			254 85	160	480 00
Warren,†	6,075 94	120 00	25 00	6,220 94	30,100 00	150 00	1,804 75	8,919 04					1,320	3,507 12
White, n r,				2,126 00	6,954 29									
Wabash, no letter														
Whitley,†					1,656 98			1,656 98	44 45				4,270	12,810 00
Wells, n r,				2,126 00										
		22,737 95	13,356 11	574,311 07		5,924 40	7,827 29	977,942 92		716 42	438 84	27,666 67		369,932 00

* Not appraised.

† Due from purchasers—Congressional Township Fund:

Montgomery county, \$12,869 00
 Morgan " 10,041 00
 Wayne " 14,519 00
 Warren " 11,106 00
 Whitley " 2,332 00

† See his letter.





REPORTS
OF THE
BRANCHES
OF THE
STATE BANK OF INDIANA,
TO THE
GENERAL ASSEMBLY.

Dr. *State of the Branch at Indianapolis of the State Bank of Indiana, at the close of banking hours on the* Cr.
3d Saturday of November, 1843.

Notes discounted, - - -	\$98,818 67		Capital stock, - - -	-	\$221,900 00
Bills of exchange, - - -	106,802 59		Notes in circulation:		
Suspended debt on personal security, - - -	86,521 07		Fives and upwards, -	\$233,129 00	
			Small notes, -	93,900 00	
Banking house and lots, -		\$292,142 33	Individual deposits, -	-	327,029 00
do State Bank, -	-	25,000 00	Surplus fund, -	-	18,577 04
Other real estate, -	-	1,841 81	Permanent school fund, -	-	24,602 56
Furniture and fixtures, -	-	7,000 00	Commissioners' sinking fund, -	-	1,700 00
Current expenses, -	-	531 89	Branch at Madison, -	1,257 24	1,108 30
Protest, - - -	-	25 05	Fort Wayne Branch, -	166 83	
State Bank of Indiana, -	-	27 78	Branch at Michigan City, -	6 00	
Branch at New Albany, -	1,082 45	83 91			1,430 07
Lafayette, -	23 55		Commercial Bank, Cincinnati, -	227 83	
South Bend, -	134 64		Exchange Bank, Pittsburgh, -	89 30	
			Bank of Louisville, -	203 93	
Ohio Life Insurance and Trust Company, Cincinnati, -	40,293 41	1,240 64	Suspended items, -	-	521 06
Agency Insurance and Trust Company, New York, -	39,901 50		Dividends unclaimed, -	-	4,772 80
Lafayette Bank, Cincinnati, -	42 17		Discount, -	1,214 38	136 88
Grosebeck & Co., -	1,757 10		Exchange, -	55 78	
City Bank, New York, -	635 51		Interest, -	1,069 96	
Merchants' Bank, Baltimore, -	104 18		Profit and loss, -	7,107 97	
Robb & Hoge, -	347 22				9,448 09

Bank of Kentucky,	-	95 06	
Bank of North America,	-	435 64	
M. & M. Bank, Pittsburgh,	-	150 00	
			83,761 79
Remittance to Washington,	-	-	400 00
do	-	-	20,000 00
Sinking fund Treasury Notes,	78,225 00		
Six per cent. do	5,125 00		
			83,350 00
<i>Cash, viz:</i>			
Notes on other Branches of			
State Bank,	-	20,093 00	
Notes on other State Banks,		4,401 00	
			24,494 00
Gold,	-	12,100 65	
Silver,	-	59,225 95	
			71,326 60
			<u>\$611,225 80</u>

\$611,225 80
B. F. MORRIS, *Cashier.*

Dr. Condition of the Lawrenceburgh Branch of the State Bank of Indiana, on the 18th day of Nov., 1843. Cr.

Notes discounted,	-	\$128,764 77			Capital stock,	-	-	\$223,450 00
Bills of exchange,	-	2,395 88			Discount,	-	\$285 80	
				\$131,160 65	Interest,	-	1,039 80	
Suspended debt on notes,		50,487 42			Exchange and premium,	-	103 67	
do do bills,	-	32,549 51						1,429 27
do do mortgages,		29,761 79		112,798 72	Profit and loss,	-	-	4,240 52
					Surplus fund,	-	-	46,462 87
Banking house and lot,	-	10,000 00			Commissioners of sinking fund,	-	-	183 57
do for State Bank,		1,841 86			School fund,	-	-	1,700 00
Other real estate,	-	7,005 19			Treasurer of State,	-	-	66 00
				18,847 05	Branch at Indianapolis,	-	168 57	
Current expenses,	-	-		96 36	Vincennes,	-	59 00	
Protest account,	-	-		248 10	Lafayette,	-	2 00	
Premiums and exchange,	-	-		14 05	South Bend,	-	189 12	
Suspense account,	-	-		4,753 65	Michigan City,	-	2,607 09	
Commissioners of sinking fund,	-	-		3,766 19				3,025 98
Sinking fund Treasury Notes,	-	-		40,000 00	Commercial Bank Cincinnati,	-	1,267 01	
Branch at Madison,	-	476 02			Groesbeck & Co.,	-	146 23	
New Albany,	-	132 68						1,413 24
Evansville,	-	39 00		647 70	Individual deposits,	-	-	5,930 33
					Certificates issued,	-	-	212 00
Ohio Life Insurance and Trust					<i>Notes in circulation, viz :</i>			
Company, Cincinnati,	-	3,905 92			Of \$5's and upwards,	-	30,183 00	
Philadelphia Bank,	-	440 60			Of \$1 and \$2,	-	35,767 00	
Agency of the Ohio Life Ins.								65,950 00
and Trust Co. in New York,		3,649 46			Notes in Bank,	-	-	294,329 00

Louisville Savings Institution,	100 00	
Delegate State Board, -	4,016 00	12,111 98
<i>Cash, viz:</i>		
Gold, -	6,073 96	
Silver, -	17,364 17	
	<hr/>	
Lawrenceburgh Branch notes,	23,438 13	
Notes of other Branches,	294,329 00	
	2,534 00	
Notes of other Banks, -	3,647 00	
	<hr/>	
	323,948 13	
	<hr/>	
	\$648,392 58	
	<hr/>	
	\$648,392 58	
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C. S. STEVENSON, *Cashier.*

\$648,392 58

LAWRENCEBURGH BRANCH OF THE STATE BANK OF INDIANA, }
November 18th, 1843. }

J. S. Ferris was elected President for the ensuing year, at a salary of \$200 00.

C. S. Stevenson was elected Cashier for the ensuing year, at a salary of \$500.

Value of house used for banking purposes, \$10,000 00.

Other real estate, \$7,005 19. None of it has been offered at public sale in the last twelve months, for the following reasons: One tract of land held by the Bank the grantor has the right to redeem it within seven years from the date of his sale to the Bank, consequently could not be sold if offered.

Another tract owned by her, she has given the original owner the right of redemption, by payment of her liens, with interest and cost, a part of which redemption money has been paid.

The balance owned by her I believe has not been in her possession one year yet.

Rents—none paid.

C. S. STEVENSON, *Cashier.*

TO THE HOUSE OF REPRESENTATIVES OF THE STATE OF INDIANA :

In accordance with the 65th section of the Bank Charter, I beg leave to submit to you herewith, on behalf of and by direction of the President and Directors of the Branch at Vincennes of the State Bank of Indiana, a statement of the condition of said Branch, on Saturday, November 18, 1843, at 2 o'clock, P. M.

The officers of the Branch and their salaries are as follows :

David S. Bonner, President,	-	-	No salary.
John Ross, Cashier,	-	-	\$1,000 per an.
Geo. W. Rathbone, Clerk,	-	-	500 "

All of which is respectfully submitted.

JOHN ROSS, *Cashier.*

Dr. State of the Branch at Vincennes of the State Bank of Indiana, November 18, 1843.

Cr.

Notes discounted,	\$143,091 00	Capital stock,	-	-	\$152,300 00
Bills of exchange,	3,179 97	Circulation:	-	-	
Suspended debt on notes,	39,396 45	\$5's and over,	-	\$150,000 00	
do do bills,	1,630 36	Under \$5,	-	51,715 00	201,715 00
	\$187,297 78				5,991 42
Banking house,	15,000 00	Individual deposits,	-	-	
State Bank banking house,	1,841 80	Surplus fund,	-	15,667 65	
Other real estate,	3,400 00	School fund,	-	800 00	
Furniture,	861 56	Dividends unclaimed,	-	533 91	
	21,103 36				17,001 56
Current expenses,	-	Due to other Branches, viz:			
Branch at Lawrenceburgh,	-	Branch at Indianapolis,	-	66 34	
Madison,	4,017 17	Terre Haute,	-	25 00	91 34
New Albany,	1,775 07				
Evansville,	517 48	Due to other Banks, viz:			
Lafayette,	567 70	Commercial Bank, Cincinnati,	-	410 56	
Fort Wayne,	508 00	Bank of Kentucky, Louisville,	-	262 17	
		Bank of Louisville, "	-	1,832 33	
		Mer. & Traders' Bank, N. O.,	-	153 27	
	7,454 42				2,658 33
Due from other Banks, viz:		Profit and loss six months ending Oct. 31st,	-	3,896 06	
Bank of N. America, Phila.,	633 93	Auditor of State,	-	200 00	
Merchants' Bank, New York,	6,121 22	Commissioners of sinking fund,	-	297 88	
Merchants' Bank, Baltimore,	112 68	Discount,	-	317 84	
Groesbeck & Co., Cincinnati,	118 50	Interest,	-	290 00	
	6,986 33				607 84
Premiums, and profit and loss,	7 60				

Commissioners of sinking fund, special loan, <i>Cash, viz:</i>		540	70
Notes of other Branches,	1,430	00	
Notes of other State Banks,	8,775	00	
Indiana Treasury Notes,	36,000	00	
Gold,	-	19,253	00
Silver,	-	95,871	24
		161,329	24
		<u>\$384,759</u>	<u>43</u>

JOHN ROSS, *Cashier.*

\$384,759 43
D. S. BONNER, *President.*

TO THE HOUSE OF REPRESENTATIVES OF THE STATE OF INDIANA :

I present herewith, in accordance with the requisition in the 65th section of the charter of the Bank, by direction and in behalf of the President and Directors of the Branch at Richmond of the State Bank of Indiana, a statement of the condition of this Branch on seventh day at 2 o'clock, eleventh month, 18th, 1843, together with the names of the officers, and the compensation to each.

All of which is respectfully submitted.

ELIJAH COFFIN, *Cashier*.

Branch Bank, Richmond, }
11th month, 21st, 1843. }

OFFICERS.

A. C. Blanchard, President, salary \$500 the year.

Elijah Coffin, Cashier, \$1,400 the year, including clerk hire.

Dr. *State of the Branch at Richmond of the State Bank of Indiana, on seventh day afternoon 2 o'clock, 11th Cr.*
month, 18th, 1843.

351

Notes discounted, - -	\$139,930 82		Capital stock, - -	- -	\$168,050 00
Bills of exchange, - -	39,036 40		Individual deposits, - -	- -	10,720 10
Suspended debt on personal security, - -	24,565 11		Discount received, - -	\$1,243 36	
			Interest received, - -	5 45	
			Exchange and premiums, - -	16 09	
Banking house at Richmond, do for State Bank,	3,300 00	\$203,532 33	School fund, - -	- -	1,264 90
Furniture and fixtures, -	1,841 80		Surplus fund, - -	- -	1,527 62
	378 16		Unclaimed dividends, - -	- -	23,979 03
Current expense account, -	- -	5,519 96	Fund for paying taxes on individual stock, -	- -	2,084 73
Protest account, - -	- -	27 59	Branch at Indianapolis, -	- -	600 33
Branch at Madison, -	- -	74 75	Ohio Life and Trust Co., Cin., -	110 87	468 24
Evansville, -	885 08		Commercial Bank, -	306 81	
Terre Haute, -	305 08				
South Bend, -	25 83		Commissioners of sinking fund, -	- -	417 68
	5 00				2,185 29
Merchants' Bank, New York, Bank of North America, Philadelphia, -	3,339 77	1,220 99	Notes in circulation, viz:		
			Of \$5 and upwards, \$76,500		
Mechanics' Bank, Baltimore, Lafayette Bank, Cincinnati, -	3,102 28		Of \$1 and \$2, - 62,900		
Suffolk Bank, Boston, -	4,060 17			139,400 00	
Lancaster Ohio Bank, -	166 25		Notes in Bank, - -	161,600 00	
	5,329 25				301,000 00
	883 50				
Remittance to Indianapolis, -	- -	16,881 22			
		32,225 00			

Cash, viz:

Gold, - \$6,840 42
 Silver and copper, 77,507 66

84,348 08

Notes of other Banks, . 1,457 00

Notes of other Branches, - 2,811 00

Richmond Branch notes, - 161,600 00

Indiana sinking fund Treasury

Notes, - 2,600 00

252,816 08

\$512,297 92

\$512,297 92

ELIJAH COFFIN, *Cashier.*

Dr. State of the Branch at Michigan City of the State Bank of Indiana, on Saturday, 18th November, 1843. Cr.

353

Notes discounted,	-	\$86,175 11	Capital stock paid in,	-	-	\$113,000 00
Bills of exchange,	-	44,454 17	Surplus fund,	-	-	7,286 73
Suspended debt on personal security,	-	41,016 54	Sinking fund commissioners,	-	\$145 24	
			Surplus revenue fund do	-	61 97	
Banking house,	-	3,771 55	School fund,	-	-	207 21
do for State Bank,	-	1,841 80	Suspended items,	-	-	800 00
Other real estate,	-	11,588 79	Certificates of deposit,	-	420 00	1,283 16
Furniture and fixtures,	-	-	Individual deposits,	-	1,739 01	
Due from other Branches, viz:						2,159 01
Branch at Lawrenceburgh,	-	2,607 09	Due to other Branches, viz:			
Madison,	-	129 67	Branch at Indianapolis,	-	517 30	
Terre Haute,	-	145 00	Evansville,	-	306 00	
Fort Wayne,	-	70 00	Lafayette,	-	978 17	
South Bend,	-	30 83				1,801 47
			Due to other Banks,	-	-	50 02
Due from other Banks, viz:			Office notes on hand,	-	46,914 00	
American Exchange Bank,	-	-	Circulation:			
Geo. Smith & Co.,	-	-	Five dollars and upwards,	-	134,810 00	
Suspense account,	-	-	Under fives,	-	41,102 00	
Notes of this Branch,	-	46,914 00				222,826 00
Cash, viz:			Discount since 31st October,	-	376 64	
Silver,	-	59,712 27	Exchange,	-	99 31	
Gold,	-	1,956 18				475 95
Notes of other Branches,	-	18,727 00	Profit and loss to 31st October,	-	-	4,035 82

Notes of other State Banks,	2,190 00
Checks and certificates on other	
Banks, - - -	316 90
Scrip, - - -	765 00
	<hr/>
	130,581 35
Protest account, - - -	85 50
Since 31st Oct., profit and loss,	8 75
	<hr/>
	94 25
	<hr/>
	\$353,925 37
	<hr/>

A. P. ANDREW, Jr., *Cashier.*

President's salary, \$700 a year. Cashier's salary, \$1,200 a year.

Commissioner's sinking fund, special loan,	1,112 16
United States Pension Agency, -	175 98
State Bank Illinois certificates, -	2,194 84
Remittance, -	2,044 67
Sinking fund Treasury Notes, 161,147 00	
<i>Cash, viz:</i>	
Other Branches of State Bank	
of Indiana, -	6,694 00
Other State Banks, -	15,499 00
Silver, -	57,144 83
Gold, -	7,547 84
	<hr/>
	248,032 67
	<hr/>
	\$533,093 02
	<hr/>

\$533,093 02

CYRUS BALL, *Cashier.*

* The real estate has been regularly offered for sale as prescribed by the charter.

OFFICERS AND SALARIES.

President,	-	-	-	-	-	
Cashier,	-	-	-	-	-	\$800 00
Teller,	-	-	-	-	-	800 00
Clerk,	-	-	-	-	-	400 00
Attorney,	-	-	-	-	1½ per cent on collections.	

DR. *Statement of the Branch at New Albany of the State Bank of Indiana, on Saturday, November 18th, 1843.* CR.

Notes discounted,	-	\$128,737 35		Capital stock,	-	\$163,850 00
Bills of exchange,	-	16,030 00		Notes in circulation,	-	\$70,842 00
Suspended debt,	-	28,746 41		Notes on hand,	-	234,199 00
			\$173,513 76			
Due from Banks,	-	-	8,854 18	Suspended interest,	-	305,041 00
Suspense account,	-	-	55 58	Treasurer of State,	-	8,696 02
Protest account,	-	-	149 16	Postage account,	-	651 36
Commissioners' sinking fund for loans,	-	-	785 15	Expense account,	-	90
Banking house and lot,	-	28,310 32		Due to Banks,	-	35 85
State banking house,	-	1,841 80		Surplus fund,	-	14,507 13
			30,152 12	School fund,	-	31,218 06
					-	871 00
						32,082 06
<i>Cash on hand, as follows:</i>				Discount account,	-	272 00
Our Branch notes,	-	234,199 00		Premium do	-	37 70
Other Branches,	-	4,355 00		Interest do	-	49 31
Other State Banks,	-	4,897 00				359 01
Gold,	-	4,795 84				
Silver,	-	33,062 20		Deposite account,	-	15,129 69
Treasury Notes,	-	53,955 00		Certificates of deposit,	-	2,796 57
			335,264 04	Dividend account,	-	601 02
				Profit and loss,	-	18,527 28
						5,016 38
						\$548,773 99

I do hereby certify that the above statement exhibits the true condition of the Branch at New Albany of the State Bank of Indiana, as regards both its resources and liabilities, on the third Saturday of November instant, at 2 o'clock, P. M. The provisions of the charter in relation to offering real estate for sale, have been strictly complied with, and the real estate heretofore held by the Bank disposed of, with the exception of that held for banking purposes.

The officers of this Branch are: A President, to whom is paid a salary of \$400 per annum; a Cashier, who receives \$1,000 per annum, and a Clerk, whose salary is \$600 per annum.

By order of the board of directors.

J. R. SHIELDS, *Cashier.*

Dr.	State of the Branch at Bedford of the State Bank of Indiana, November 18, 1843.		Cr.	
Bills discounted, -	\$71,884 73		Capital stock paid in, -	\$125,550 00
Bills of exchange, -	1,410 33		Discount, -	\$255 25
		\$73,295 06	Exchange, -	5
Suspended debt on personal security, -	44,894 14		Profit and loss, -	255 30
Suspended debt on bills, -	50,507 54		Treasurer of State, -	3,412 19
do do bond and mortgage, -	20,113 60		Commissioners of sinking fund, on account of surplus revenue, 146 26	155 52
		115,515 28	Fund com'rs of Indiana, on account of surplus revenue, 393 25	
Banking house of State Bank, do of this Branch, -	1,841 80			539 51
Other real estate, -	1,637 63		Due to other Branches, viz:	
Furniture and fixtures, -	6,452 05		Branch at Indianapolis, -	29 26
	142 00	10,073 48	Surplus fund, -	21,522 43
Protest, -	277 86		Permanent fund, -	871 50
Current expenses, -	2 75			
Premium, -	53	280 61	Suspended interest, -	223 46
Interest, -	24 90		Unclaimed dividends, -	15,809 41
		25 43	Individual deposits, -	
Due from other Branches, viz:			Branch Bank notes on hand, 24,620 00	
Branch at Madison, -	986 79		Circulation, viz:	
" " on special ac't, 2,159 00			\$5's and upwards, -	133,180 00
" " New Albany do 1,010 00		4,155 79	Under \$5's, -	20,500 00
				178,300 00

Due from other Banks, viz:

Louisville Savings Institution,	133 40
Merchants' Bank of the City of New York,	2,300 77
Commercial Bank of Pa. at Phila.,	894 08
" " Cincinnati,	12 84
" " New Orleans,	98 43
Bank of Louisiana,	637 00

4,076 52
4,635 00

Remittance to Indianapolis,

Cash, viz:

Notes of this Branch,	24,620 00
Notes of other Branches,	534 00
Notes of other States' Banks,	821 00
Indiana Treasury Notes,	4,835 00
Sinking fund Treasury Notes,	1,725 00
Silver,	78,545 88
Gold,	23,692 26
Copper,	4 20

134,777 34

\$346,834 51

\$346,834 51

D. R. DUNIHUE, *Cashier.*

The real estate, other than banking houses, has been regularly offered for sale as the law requires, but has not been sold for want of a sufficient amount being bid for the same.

The officers of the Bedford Branch are as follows, and salaries as stated in the same line :

John Vestal, President,	-	-	-	\$100 per annum.
do Director of the State Bank.				
D. R. Dunihue, Cashier,	-	-	-	500 "
Isaac Rector, Clerk,	-	-	-	400 "

Bills discounted,	\$71,049 55	Capital stock,	-	-	\$102,340 67
Suspended debt,	73,356 36	Discount,	-	\$149 78	
		Premium,	-	79 00	
Banking house,	11,880 13	Interest,	-	279 48	
State banking house,	1,841 80				508 26
Other real estate,	8,667 69	Profit and loss,	-	2,443 45	
Furniture,	542 43	Suspended discount,	-	1,854 07	
Current expense,	132 88				4,297 52
Protest,	116 60	School fund,	-	600 00	
		Surplus fund,	-	-	13,509 57
Due from other Branches:		Unclaimed dividend,	-	314 57	
Branch at Lawrenceburgh,	170 12	Commissioners of sinking fund,	-	72 00	
Madison,	257 04	Fund commissioners,	-	3 29	
					989 86
		Due to other Branches, viz:			
Bank of Michigan,	69	Branch at Indianapolis,	-	129 64	
" Constantine,	3 25	Richmond,	-	10 00	
" Buffalo,	145 29	Terre Haute,	-	40 00	
Branch of Farmers' and Mech.		Fort Wayne,	-	41 15	
Bank, St Joseph,	2 82	Michigan City,	-	90 70	
Seneca County Bank, Michigan					311 49
Insurance Company,	75	Notes issued,	-	193,373 00	
City Bank, New York,	8,823 60	Deduct for present circulation,	-	150,573 00	
Remittance,	7,736 00				42,800 00
H. R. Seymour & Co.,	990 00	Circulation:			
Bank of Auburn,	1,919 33	Large,	-	130,312 00	

The President of this institution receives a salary of \$400 00 per annum.

The Cashier receives \$700 and house rent.

Four Directors, living out of town, receive sufficient to pay their expenses while in attendance at the board.

The real estate, other than banking house and lot, has been advertised to sale as often as about once in every year, as my present impressions are.

H. CHAPIN, *Cashier.*

Dr. *State of the Branch of the State Bank of Indiana, at Madison, on the 18th November, at 2 o'clock,* Cr.
P. M., 1843.

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Notes discounted,	-	\$132,512 58	Capital stock,	-	-	\$222,100 00
Bills of exchange,	-	41,444 10	<i>Circulation:</i>	-	-	
Under protest,	-	106,188 71	Large,	-	\$300,410 00	
			Small,	-	39,590 00	
Banking house,	-	-				340,000 00
Other real estate,	-	-	Profit and loss,	-	-	7,646 33
Furniture and fixtures,	-	-	Surplus fund,	-	-	20,162 84
Banking house for State Bank,	-	-	School fund,	-	-	1,710 00
Commissioners of sinking fund,	-	-	Individual depositors,	-	-	48,896 78
Suspense account,	-	-	Unclaimed dividends,	-	-	117 59
Trust fund,	-	-	Surplus revenue fund,	-	-	1,350 96
Expense account,	-	-	Internal improvement fund,	-	-	650 00
<i>Cash, viz:</i>			Fund for liquidating State bonds,	-	-	61 60
Our Branch—Large,	\$169,300		Branch at Richmond,	-	762 97	
Small,	955		Lawrenceburgh,	-	13 02	
		170,255 00	Terre Haute,	-	1,177 53	
Other Branches,	-	1,908 00	Bedford,	-	1,109 97	
Other Banks,	-	2,543 00	Lafayette Bank, Cincinnati,	-	484 76	
Silver,	-	47,836 78	M. & M. Bank, Wheeling,	-	300 00	
Gold,	-	5,402 50	Exchange Bank, Pittsburgh,	-	1,153 37	
Indiana Treasury Notes,	-	17,905 00	Merchants' Bank, Baltimore,	-	38 47	
			Bank of Ohio Life Insurance and	-	-	
Branch at Indianapolis,	-	613 27	Trust Company,	-	3,509 38	
Fort Wayne,	-	5,801 28	Bank of Kentucky,	-	3,425 58	
New Albany,	-	257 36	Bank of Louisville,	-	1,404 31	

OFFICERS AND SALARIES.

J. F. D. Lanier, President,	-	-	\$500 per annum.
John Sering, Cashier,	-	-	850 "
Isaac C. Lea, Book-keeper,	-	-	500 "
Mark Tilton, Clerk,	-	-	225 "

Bills discounted,	\$89,060 95	Capital stock paid in,	-	\$153,216 27
Domestic bills of exchange,	5,678 00	Discount,	-	\$255 92
Suspended debt on personal security,	24,422 41	Exchange,	-	12 00
Suspended debt on bills,	9,678 14	Interest,	-	32 24
		Profit and loss,	-	-
Banking house,	20,000 00	Suspended interest and items,	60 42	
State banking house,	1,841 80	Surplus fund,	20,508 44	
Other real estate,	11,358 93	Permanent fund,	849 51	
		Sinking fund,	142 93	
Current expenses,	50	Unclaimed dividends,	824 97	
Branch at Indianapolis,	219 15	Suspended dividends,	212 38	
Terre Haute,	165 00			22,598 65
Ohio Life Insurance and Trust Co., Cincinnati,	14 88	Branch at Lawrenceburgh,	39 00	
Phoenix Bank, New York,	81 17	Richmond,	647 03	
Bank of Illinois, Shawneetown,	6,472 82	Madison,	242 11	
Bank of the State of Missouri,	180 86	New Albany,	600 00	
		Vincennes,	519 23	
Remittance account,	74	Bank of Kentucky,	48 18	
Delegate to State Bank,	1,407 00	Bank of Louisville,	882 61	
		Franklin Bank of Cincinnati,	34 39	
		Commercial Bank of Cincinnati,	46 22	
		N. Orleans Canal and Banking Co.,	6 00	
		Exchange Bank, Pittsburgh,	828 24	
		Mer. & Manuf. Bank, Pittsburgh,	58 12	
		N. W. Bank of Virginia, Weeeling,	20 00	
Cash, viz:				2,047 37
Treasury Notes,	90,840 00			
Other Br's of State Bank of Ia.,	645 00			

Other State Banks,	-	-	1,764 00	Mer. & Mech. Bank, Wheeling,	28	
Gold,	-	-	4,213 35	Bank of Va., Charleston,	885 00	
Silver,	-	-	55,596 77	Bank of Pittsburgh,	273 11	
				American Exchange Bank,	42 97	3,125 12
			153,059 12			
				Auditor of State,	152 07	
				Circuit court fees,	10 95	
						163 02
				Individual deposits,	9,524 12	
				<i>Circulation, viz:</i>		
				\$5 to \$100,	\$108,214	
				\$1 and \$2,	19,809	
					128,023 00	
						137,547 12
						<u>\$323,641 47</u>

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JOHN DOUGLASS, Cashier.

The number of officers in the Evansville Branch are as follows :

John Mitchell, President, no salary.

John Douglass, Cashier, \$1,000 per annum.

The following is a statement of the real estate, with the cost of the same, as it stands upon the books of the Evansville Branch, but upon which, as yet, no interest has been charged :

One half of "Grove Mills." near Evansville,	-	\$5,587 50
Mechanics' tools, utensils, and various articles purchased		
for the purpose of carrying on Grove mills,	- -	373 58
Dwelling house and lot No. 68 in Evansville,	- -	1,914 53
Eighty acres of land in Vanderburgh county, Indiana,	-	694 37
Nine hundred acres of land in McCracken county, Ky.,	-	1,801 75
Lease of warehouse in Evansville,	- - -	987 20
		<hr/>
		\$11,358 93

All of the above property, which has been held for one year has been advertised and offered for sale, agreeably to the charter.

JOHN MITCHELL, *President*,
JOHN DOUGLASS, *Cashier*.

Evansville Branch Bank, }
18th Nov., 1843. }

DR. *State of the Branch at Terre Haute of the State Bank of Indiana, on Saturday, November, 19, 1843.* CR.

Notes discounted,	-	\$149,942 80	Capital stock,	-	-	\$158,950 00
Bills of exchange,	-	25,852 76	Discount,	-	296 57	
Doubtful debts,	-	2,723 61	Premium,	-	72 98	
			Interest,	-	6 05	
Banking house for this Branch,	11,618 93					375 60
State Bank house,	-	1,841 80	Circulation, (\$1's and \$2's, \$54,434,)	-	-	277,060 00
Furniture,	-	656 25	Individual deposits,	-	-	11,823 67
			Branch at Evansville,	-	-	163 00
Protest,	-	-	Bank of Louisville,	-	551 00	
Interest of Bank scrip,	-	-	Commercial Bank Cincinnati,	-	515 54	
Remittances,	-	-	Exchange Bank, Pittsburgh,	-	79 32	
Uncurrent Bank notes,	-	-	State Bank of Illinois, Vandalia,	-	50 00	
Certificates State Bank of Illinois,	-	-				1,195 86
Suspense account,	-	-	Treasurer of State,	-	-	568 41
State scrip,	-	-	Suspended interest,	-	-	859 39
Branch at Indianapolis,	-	352 50	Certificates of deposits,	-	-	20 89
Madison,	-	5,697 99	Unclaimed dividends,	-	-	1,608 83
Vincennes,	-	25 00	School fund,	-	1,151 00	
Lafayette,	-	69 00	Commissioners of sinking fund,	-	2,824 00	
			Surplus fund,	-	35,257 29	
						39,232 29
Bank of Kentucky,	-	2,380 71				
Merchants' Bank, Baltimore,	-	9,701 66				
Philadelphia Banks,	-	3,095 46				
New York Dry Dock Co.,	-	53 16				
Groesbeck & Co.,	-	5,627 71				
Merchant's Bank, New York,	-	29,668 84				

Bank of Illinois, Shawneetown,	1 05	
Bank of Missouri,	2 50	50,531 09
Notes of other Branches,	1,709 00	
Notes of other State Banks,	3,033 00	
Silver,	96,430 51	
Gold,	18,001 05	
<i>Notes of this Branch on hand:</i>		
\$1's and 2's,	\$2,200 00	
\$5's and upwards,	62,672 00	
	64,872 00	
	184,045 56	
	<u>\$491,757 94</u>	

\$491,757 94

N. PRESTON, *Cashier.*

Officers of this Branch and their salaries:

Demas Denning, President,	-	-	\$700
Nathaniel Preston, Cashier,	-	-	1,000

Dr. To the Hon. the Speaker of the House of Representatives of the State of Indiana, the following is respectfully submitted as the condition of the Branch at Fort Wayne of the State Bank of Indiana, on the 3d Saturday of November, 1843. Cr.

Notes, accommodation,	\$138,840 53	Capital stock,	-	-	\$132,715 31
do prompt,	49,266 78	Notes of this Branch on hand	-	-	
Bills of exchange,	35,384 57	and remitted for canceling,	\$7,723 00		
		Large notes in circulation,	184,973 00		
Suspended debt,	-	Small do	71,250 00		
Loans of Treasury Notes,	-				263,946 00
Banking house and lots,	-	Individual deposits,	-		25,770 60
do State Bank,	-	Commissioners sinking fund,	-		358 54
Real estate,	-	Permanent school fund,	-		800 00
Furniture and fixtures,	-	Surplus fund,	-	46 68	40,840 78
Pledge loans,	-	State of Indiana Bank stock,	-	10 26	
Current expense,	-	Com's school, Allen county,	-		
Due from other Branches,	-				56 94
do Banks,	-	Due to other Branches,	-		803 98
Treasury Notes, 5 per cent.,	20,295 00	Due to other Banks,	-		3 50
do 6 do	1,640 00	Dividends unclaimed,	-		458 51
		Profit and loss,	-	7,998 79	
Remittance, notes of this		Premium,	-	70 66	
Branch,	6,407 00	Discount,	-	660 87	
Remittance, other funds,	7,881 45	Interest,	-	30 57	
					8,760 89
Suspense account,	-				
Bank stock,	-				
Treasurer of State,	-				

Cash, viz.:

Notes of this Branch,	658 00
Notes of other Branches,	1,481 00
Notes and certificates of other	
Banks,	6,470 25
Gold and silver,	101,630 90
	<hr/>
	110,240 15

\$474,515 05

\$474,515 05

For the board of directors,
 SAMUEL HANNA, *President*,
 H. McCULLOCH, *Cashier*.

OFFICERS AND SALARIES.

Samuel Hanna, President,	-	-	-	\$400 per annum.
H. McCulloch, Cashier,	-	-	-	1,200 “
do Director of State Bank.				
M. W. Hubbell, Teller,	-	-	-	850 “

The real estate owned by this Branch has been duly offered at public sale, and not sold for want of bidders.

REPORT

OF THE

COMMITTEE ON THE STATE BANK,

IN RELATION TO MATTERS REFERRED TO THEM.

MR. SPEAKER :

The committee on the State Bank, to which was referred the annual report of the President of the State Bank of Indiana, the annual reports of the several Branches, so much of the Governor's message as relates to the Bank, and a resolution instructing the committee to inquire into the expediency of restricting the Bank from issuing notes of a less denomination than ten dollars, have had the several matters under consideration, and directed me to

REPORT :

That they have compared the reports of the several Branches with that of the statement contained in the report of the President of the State Bank, and find them to agree ; but these mere statements are not of that character which will justify the committee in expressing any sentiment, either favorable or unfavorable, as to the real condition of the Bank. Such an expression can, with safety, only be hazarded by a visiter to the several Branches, who may have examined strictly into the items composing the state of the institution. The reports, however, exhibit the idea that there is \$965,226 00 in specie, and \$61,000 00 in paper of other Banks, on hand, making over a million immediate resources, while the real circulation (after deducting the amount on hand in the several Branches,) may be set down at about \$2,000,000 00, or, in other words, about two dollars in circulation for every one in specie and other Bank notes on hand, which state of things, with that share of confidence usually extended to Banks, would seem to insure a continuance of specie payments.

A reduction of the capital stock to the amount of \$600,000 00 is commendable, and a still further reduction of individual stock in many of the Branches, if it could be done by diminishing the suspended debt, or even such paper upon which the regular curtailments may not be paid, would be beneficial to the interests of the institution, and tend much to place it in a more prosperous state.

It is to be regretted that the State Board have found necessity for a suspension of one of the Branches. Not being in possession of the facts, the committee can neither approve or condemn the act, but are of opinion that a step which is so seriously to affect the credit not only of the Branch but the whole institution, should be exercised with extreme caution, and every other means exhausted in endeavoring to correct abuses before that of suspension should be resorted to.

The intimation by the President that the time has arrived for a gradual interference with and abandonment of our relief laws, the committee are not inclined to favor. It is true, the cause for their creation may be fast disappearing, but even should this be the case, delay for another year cannot result in harm either to the creditor or debtor.

The committee have duly considered the resolution of the House, instructing them to inquire into the expediency of restricting the Bank in its issues to notes of a denomination not less than ten dollars, in accordance with the rights reserved to so restrict it at the present session, and find that a subsequent amendment to the charter extended the privilege of issuing small notes for a period of five years. They therefore are of the opinion that it is inexpedient to legislate on that subject.

REPORT

OF

MR. MERRILL,

PRESIDENT OF THE STATE BANK,

IN ANSWER TO A RESOLUTION OF THE HOUSE.

TO THE HOUSE OF REPRESENTATIVES :

I have received a resolution of the 23d, requesting me "to report to the House all the information I may have in my possession in relation to the construction the various Branches have put on the third section of 'An act in relation to the State Bank,' approved February 13, 1843, whether the specifications contained in said section have been construed to apply to Banks as well as individuals," and I beg leave to

REPORT:

That at the last May session of the Directors of the State Bank, among other things, they adopted the following resolution :

"That it be recommended to the Branches to adopt the following form of note for discount on new loans, after the 1st day of June next: '——— days after date, we or either of us promise to pay to the order of ———, ——— dollars, negotiable and payable at the Branch at ——— of the State Bank of Indiana, without any relief whatever from valuation or appraisement laws, value received.' The note to be signed by all the securities, and endorsed by the discount-er whose name shall be inserted as payer, and who shall also sign the note."

This resolution was adopted, not because the second section of the act referred to did not give the Bank full power over the matters embraced in it, but that the borrowers might have no excuse on account of ignorance of the law. In the examination of the Branches this fall, I noticed that a large portion of the new discounted notes were in the form recommended, yet occasionally, when sent from a distance, they were not so, probably because the trouble of getting a new note was considered greater than any advantage to be derived from a new form.

Respectfully submitted.

S. MERRILL.

State Bank, Dec. 25, 1843.

REPORT

OF

MESSRS. DRAKE AND PEPPER,

A COMMITTEE APPOINTED TO EXAMINE

THE SINKING FUND.

The undersigned, your committee appointed at the November session, 1843, to examine the condition of the sinking fund,

REPORT:

That they have, with much carefulness, inspected the sinking fund, surplus revenue, and Bank stock mortgages, the Bank scrip, and other moneys on hand, and to some extent, the vouchers for disbursements made by your clerk since the organization of your board. The vouchers, however, are too numerous to be the subject of accurate investigation, without devoting much more time to the object than your committee feel authorized to employ at the expense of the fund.

The number of the sinking fund, surplus revenue, and Bank stock mortgages, and the amount to secure the payment of which they have been taken, together with the interest and damages, and the moneys on hand, correspond substantially with the register of names and mortgages, and other accounts kept in this office. The books, &c. of this office are neatly and satisfactorily kept, agreeably to the system which has been adopted; but your committee beg leave to recommend an improvement of the present system, so far at least as to secure an exhibit of the receipts and expenditures of each quarter in an abstracted form.

The vouchers of every description should be numbered, and at the close of each quarter entered in a quarterly abstract of receipts and disbursements. The abstract and vouchers, together with a quarterly account current, should be enclosed in an envelope, and distinctly labelled "Abstract of receipts and disbursements for the — quarter of the year 1844," and immediately after the close of the quarter, the abstract and account current should be entered in a book kept for that purpose. These quarterly abstracts should be the basis at the close of each year of a general abstract and account current, exhibiting the common state of the sinking fund.

Herewith, marked A, is a statement of Mr. Merrill, President, in relation to loans on notes, as stated in the annual report, bearing date December 4, 1843, which he admits were not expressly authorized by law: but as he states, and as your committee believe, a saving to the State has been the result of these operations, there seems to be no cause of censure against him for making said loans, but on the contrary, his course, under the circumstances stated by him, meets the entire approbation of your committee.

Marked B, accompanying this report, is an abstract account of Bank stock mortgages, of date December 4, 1843, exhibiting the payments made, and the balances due, on the mortgages in the respective Branches of the State Bank.

Abstract marked C, exhibits the general result of the examination, showing the ledger balances up to Dec. 4, 1843, and also an abstract of the amount of sinking fund Treasury notes, and other funds, on hand on the 4th December, as well as the amount received since that date up to the 27th December, 1843.

All of which is submitted.

JAMES P. DRAKE,
A. C. PEPPER.

January 1, 1844.

A.

STATEMENT OF MR. MERRILL, PRESIDENT.

MESSRS. PEPPER and DRAKE, *Committee* :

The "loans on notes" are, for a great part, loans made of uncurrent paper, which had been received in the office, and which was so disposed of as to save the State from heavy losses; others made in anticipation of mortgages, which, from various causes, were not furnished; others for giving inducements to persons to buy pieces of land, which were hard cases; others to prevent sales of land for non-payment of interest.

No loss is anticipated except a part of one note, the principal of which is \$185. The interest received on all "loans on notes," has been uniformly paid over to the fund, as other interest paid.

S. MERRILL.

December 30, 1843.

B.

ABSTRACT ACCOUNT OF STOCK MORTGAGES, DECEMBER 4, 1843.

<i>Branch.</i>	<i>No. of shares.</i>	<i>Amount of loan.</i>	<i>Am't due on them Oct. 31, 1843.</i>	<i>Difference.</i>	<i>Payments by borrowers.</i>	<i>Am't cleared by dividends.</i>
Indianapolis, . . .	2,563	\$40,046 87	\$24,714 92	\$15,331 95½	\$7,254 61	\$8,077 34½
Lawrenceburgh, . . .	2,805	43,828 13	36,310 50	7,517 62½	1,500 00	6,017 62½
Richmond, . . .	850	13,281 25	8,176 93	5,104 32	1,874 25	3,230 07
Madison, . . .	2,769	43,265 62	31,328 85	11,936 77½	1,162 78	10,773 99½
Evansville, . . .	1,324	20,687 50	14,583 74	6,103 76	3,356 38	2,247 38
Vincennes, . . .	727	11,359 37	8,492 19	2,867 18½	697 55	2,169 63½
Bedford, . . .	1,672	26,125 00	14,761 48	11,363 52	7,771 38	3,592 14
Terre Haute, . . .	1,434	22,406 25	14,737 74	7,668 51	1,899 07	5,769 44
Lafayette, . . .	1,653	25,828 12½	21,376 49	4,451 63½	346 37	3,605 26
Fort Wayne, . . .	2,374	37,093 75	28,540 26	8,553 49	144 90	8,408 59
	18,171	\$283,921 87½	\$203,023 10	\$80,898 77½	\$27,007 29	\$53,891 48½

C.

RESULT OF EXAMINATION.

LEGER BALANCES.

The leger balance of December 4, 1843, is as follows :

Of current loans,	-	-	-	\$412,670	05
Of current loans transferred from surplus revenue,	-	-	-	172,218	62
Of surplus revenue loans,	-	-	-	83,950	64
Of loans on sales,	-	-	-	36,740	21
				<hr/>	705,579 52
The amount, as drawn from the registers, of loans on mortgages in the office, we find on examination to be				705,565	73
				<hr/>	
Leaving a difference of	-	-	-	-	<u>\$13 79</u>

We have taken off abstract lists of the mortgages herewith submitted, nearly to the amount of three-fourths of a million, and we cannot say whether this small difference is in our abstracts or elsewhere.

The amount of sinking fund Treasury Notes on hand up to Dec. 4, 1843, (date of the report to Legislature,)	\$38,525	00
Amount of interest allowed on same is	-	1,833 40
The amount of cash on hand from receipts of interest on loans and principal repaid, to Dec. 4, 1843, is	-	584 02
Amount of cash on hand from stock loans, to December 4, 1843, is	-	333 45
All of which agree with the leger balance of those items as reported.		

The amount of sinking fund Treasury Notes received since Dec. 4, 1843, up to Dec. 27, 1843, is	-	1,400 00
Amount of interest allowed on same is	-	98 47
The amount of cash received since Dec. 4, 1843, up to Dec. 27, 1843, as interest on loans, &c. is	-	324 05
Amount of cash received from stock loans since Dec. 4, 1843, up to Dec. 27, 1843, is	-	684 47
All of which latter items agree with the books of the office.		

REPORT

OF

MORRIS MORRIS, AUDITOR OF STATE,

IN RELATION TO WATER RENTS, &c.,

IN ANSWER TO A RESOLUTION OF THE HOUSE.

OFFICE OF AUDITOR OF STATE,
December 27, 1843. }

HON. A. L. ROBINSON,

Speaker of the House of Representatives :

SIR: In answer to a resolution of the House, requesting "a specific statement of the rents received, and from whom, and the expenses incurred on the Northern division of the Central Canal, between the feeder dam and Indianapolis, during the last three years; also, whether the present lessees are in arrearage on their respective leases; also, whether any and what damages have been allowed to said lessees for want of water or other cause, for the same period of time above mentioned," the following is submitted :

The amount of rents due from John Carlisle up to Nov.,				
1, 1843,	-	-	-	- \$1,620 83
Cash paid by Carlisle,	-	-	-	\$1,396 33
Deductions for want of water,	-	-	-	237 50
				<u>1,633 83</u>
Overpaid by Carlisle,	-	-	-	<u>13 00</u>

The amount of rents due from Wm. Sheets & Co. to November 1, 1843, - - - - \$2,775 00

Cash paid by Sheets & Co., - - - 1,466 48

Deductions for want of water and not using all the power leased all the time since lease, 786 00

2,252 48

Balance due from them, - - - - 522 52

The amount of Scudder & Hannaman's rents to Nov. 1, 1843, - - - - \$825 00

By amount of cash paid, - - - 383 35

Deductions for want of water, &c., - 140 62

523 97

Balance due Nov. 1, 1843, - - - - 301 03

The amount of S. & J. Ogden's rent up to November 1, 1843, - - - - \$2,037 50

By cash paid, - - - - 1,285 75

By deductions for want of water, &c., - 662 06

1,947 75

Balance due Nov. 1, 1843, - - - - 89 75

The amount of Nathaniel West's rent up to Nov. 1, 1843, \$650 00

By cash paid, - - - - 438 08

By deductions for want of water, &c., - 237 82

675 90

Overpaid by N. West, - - - - 25 90

The amount of rent due from Burk & Morris, - - - \$1,300 00

By cash paid, - - - - 350 00

By stoppage for water, and deduction for two powers, - - - 864 07

1,214 07

Balance due, - - - - 85 93

The following is a statement of the expenses incurred on said work since the suspension of work by contractors, viz:

1842—

Paid at Treasury for construction, - - - \$208 54

Contingencies, - - - - 20 87

Repairs, - - - - 1,694 20

Damages to contractors, - - - - 404 25

Interest on contractors' drafts,	-	-	-	19 00
Damages for right of way,	-	-	-	125 00

2,471 86

1843—

Paid for construction,	-	-	614 43	
Paid for repairs,	-	-	2,545 81	
Paid for contingencies,	-	-	542 22	

3,702 46

Total,	-	-	-	-	-	-	<u><u>\$6,174 32</u></u>
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Respectfully submitted,
M. MORRIS, A. P. A.

COMMUNICATION

FROM

JAMES BLAIR

COMMISSIONER OF THE WABASH AND ERIE CANAL
WEST OF TIPPECANOE,

To His Excellency the Governor.

PERRYSVILLE, Nov. 25th, 1843.

His Excellency Governor Bigger :

Since the 5th day of December, 1842, up to the 6th day of October, 1843, work to the amount of \$211,308 45 has been done on the Wabash and Erie Canal West of Lafayette and North of Coal Creek, (50 miles and 9 chains.)

Prior to the 5th of December, 1842, work to the amount of	-	-	-	-	-	\$153,840 55
Total of work done since the 16th of May, 1842,	-	-	-	-	365,149 00	
Work done prior to the 16th May, 1842, on prior lettings,	-	-	-	-	33,109 32	
Total of work done,	-	-	-	-	398,258 32	
Total estimated cost of canal from Lafayette to Coal Creek,	-	-	-	-	-	489,000 00

Work to be done after 6th October,	-	-	-	90,741 68
Probable amount of work done since 6th October,	-	-	-	15,000 00
Probable amount of work to be done,	-	-	-	75,741 68

The Southern division of the Canal from Coal Creek to Terre Haute (36 miles) was let on the first Monday in May last, to Wines, Stewart, and Morehead, on which active operations have commenced, leaving but little room to doubt that this important work will, in good time, be accomplished.

Your most obedient servant,

JAMES BLAIR.

Gov. BIGGER.

COMMUNICATION

FROM

J. J. COHEN, JR.,

IN RELATION TO HIS CLAIM AGAINST THE STATE, &c.,

TO HIS EXCELLENCY THE GOVERNOR.

INDIANAPOLIS, Dec. 15, 1843.

TO HIS EXCELLENCY, JAMES WHITCOMB,

Governor of the State of Indiana :

SIR: The undersigned, representing the late firm of J. J. Cohen, jr. & Brothers, of Baltimore, begs leave to refer your Excellency to a joint resolution passed by the last General Assembly, (Local Acts, page 205,) having for its object the final closing and settlement of the accounts of said firm with the State of Indiana, and authorizing the Agent of State to execute the provisions thereof. He begs leave also to refer your Excellency to the report of the committee from which the joint resolution emanated. This report will be found on the printed Journal of the House of Representatives, page 585. In making these references, the undersigned can scarcely avoid the expression of his feelings upon an investigation which terminated alike honorable to his late firm in their transactions with the State of Indiana, and to the State itself in the enactment of the joint resolution above referred to. He regrets, however, that the Agent of State declined to carry out entire, the provisions of the resolution. He therefore has now to ask for that redress in the premises which he

cannot doubt will be accorded, when the Legislature shall become fully informed of the nature of the objection assumed by the Agent of State for non-compliance with the requirements of the resolution. With this view, he begs leave most respectfully to request your Excellency to give such course to this communication as will afford him the opportunity of making known to the General Assembly the grievance for which he solicits their interposition.

With the highest respect,

Your Excellency's

Most ob't serv't,

J. J. COHEN, Jr.

COMMUNICATION

FROM

SILAS WOOD, ESQ.,

ENCLOSING THE PETITION OF SUNDRY CREDITORS OF THE STATE
OF INDIANA,

TO HIS EXCELLENCY THE GOVERNOR.

NEW YORK, 22d Dec., 1843.

SIR: Annexed is the copy of a petition forwarded last winter to Governor Bigger, to be presented to the Legislature. It is signed by a small number of the bond holders in this region, and would have been presented to many others to sign at that time, but from the fear that it would not arrive out in season, if not then immediately dispatched.

With the memorial, I addressed myself to Governor B., and have three times since written to him on the subject—a copy of my last respects to him is enclosed—to none of which have I received any reply.

I am of course perfectly at a loss to account for his silence, and the omission to present the petition to the Legislature. To have presented the petition would, in my opinion, been but a compliance with a privileged claim which every American citizen has upon his own Government, and the respective State Governments of the Union.

I have yet to learn that there is any thing in the memorial, or in my letters to Gov. B., that is in the least wanting in respect to the Legislature or to him; and if there is any thing unpleasant in the language of reciting grievancies, would it have been expecting too much to suppose that it would be patiently borne with, when it was considered that some of your creditors are by the defalcation of inte-

rest, and consequent loss of principal, by sale of their bonds, have been rendered perfectly destitute?

Whatever may have been the plea of *any* one of the States for non-payment of interest during the last three or four years of sad revulsion, the present returning prosperity I think entirely removes the excuse; and without pressing for too much from a debtor, is it not as little as could be expected by any reasonable person, that the State should at once fund the Treasury Notes, and commence paying interest on the whole debt from taxes? If it would then pay but half the interest, funding the residue of interest due, and at the end of four or five years commence paying the *whole* interest, or some other similar plan, would no doubt be acceptable to the creditors.

I beg of you the favor of obtaining from Ex-Gov. Bigger the original memorial, and to present the same to the Legislature.

With great respect,

I am your ob't serv't,

SILAS WOOD.

TO HIS EXCELLENCY JAMES WHITCOMB,
Governor of Indiana.

*To the Honorable the Senate and House of Representatives of the
State of Indiana.*

The subscribers respectfully represent, that they, and many others, are owners of bonds of the State of Indiana, on which the interest due for two years past remains unpaid, occasioning great inconvenience and loss: many widows, orphans, and aged persons, have, by their own or their guardians' prudent care, as was then judged, had their whole means of support invested in these *supposed* securities, bearing a very low rate of interest, in preference to other subjects of investment bearing a higher rate of interest, because of the known ability, and the presumed inviolability of the honor of your State; some of the memorialists represent large amounts of these bonds held in trust for charitable purposes, which cost largely over par;—confidence was reposed in the faith pledged by your State, in the same degree that the pledge itself was divested of legal enforcement; that this confidence in the honor of the State was universal, was shown by the fact that the five per cent. bonds issued by it, almost invariably bore a higher price than the six per cent. bonds of the adjoining States.

It was not till very recently believed possible that any one of the sovereign States of this Union *could* or *would* hesitate a moment in preserving, to its utmost ability, the integrity which it had thus pledged, and the whole world witnessed with *infinite* surprise the rising of the last session of your Legislature, not only without providing for any part of the interest due, but actually repealing or re-

ducing the amount of taxes which had by a previous session been appropriated for the purpose of paying the interest due from the State.

The defalcations in the payment of interest have occasioned indescribable suffering to thousands of the creditors of your State; many have been compelled to sell their bonds at the most enormous sacrifice to raise small sums of money, and some have been driven to subsist on charity.

We have deferred presenting this memorial of our grievance to this late period, that we might see what recommendation would flow from your Chief Magistrate on the subject, at the opening of your present session. We cannot too highly commend the sentiments he expresses with regard to the pledges of faith made by the State, and also the felicitous manner in which he compares public duty and obligations with the sanctity of individual engagements, and we would respectfully ask of him to carry out the comparison, and show what would be the public sentiment respecting that person or association who, because they found it inconvenient or impracticable to pay the *whole* of their obligations, should refuse to pay any part thereof, or, finding that the income from their estates would not pay the interest on the mortgages upon them, should decline to pay *any* part, and actually neglect to collect, or should dissipate a part of the revenue, instead of appropriating it to the payment of the interest so far as it would go, and for the current time.

If such individuals or associations were, by some peculiar prerogative, placed above and beyond the power of law, and their creditors, like many of the creditors of your State, consisted of the widow, the orphan, and the aged of the land, who by a high profession of morals and honor of the debtors, had been induced to invest all their means of support in such obligations, the defalcations of the debtors could not otherwise than be reproached in the severest terms by the united voice of the just and virtuous.

Such censure and condemnation will be applicable to every State in the Union which does not provide to the utmost of its ability for its engagements; and there is not one of them that cannot as readily pay the whole annual interest due from it as can the inhabitants of this city pay their taxes, which this year amount to rising eighty-four cents on each one hundred dollars of the assessed value of real and personal estate.

If, however, any one of the States should think the burden greater than can easily be borne at the present time, it would redound much to its credit, and go far towards satisfying the wretched and impoverished creditor, if he saw even half of it cheerfully meted out to him as it became due, with the assurance of the residue at some future period.

We are aware, from your Governor's message, that there is a description of debt afloat in your State, which is by law receivable in taxes, and that *it* serves to prevent collections for the payment of

interest, until it is absorbed, or legally set aside, to receive only its pro rata dividend with other creditors.

Applying then, in behalf of your State, in this, as in other cases alluded to by your Governor, the rule which in honor and justice should guide individuals who have become embarrassed, we would respectfully suggest, that the State should fund the Treasury Notes, and pay interest on the debt so funded, at the same time and in the same ratio that is paid on other debts of the State. In equity and justice every creditor should be placed on the same footing.

In this mode, there cannot be a doubt but the interest on your whole debt can be annually discharged, and by it an advantage derived to the State in credit, and in prosperous pursuits, which cannot be experienced without it.

On behalf of your suffering creditors we earnestly pray for immediate relief.

January, 1843.

Signed by JNO. WARD & Co.,
 D. CLARKSON,
 NEVENS TOWNSEND & Co.,
 JOSIAH K. HALE,
 WALTER R. JONES,
 D. LEAVITT,
 N. G. OGDEN,
 DYKERS & ALSTINE,
 E. RIGGS,
 J. LITTLE & Co.,
 SILAS WOOD,
 J. M. WOODWARD,
 J. D. BEERS,
 F. SUYDAM,
 DAN'L GRAND,
 CHAPMAN & Co.,
 HORACE STOCKING,
 T. DAVIS,
 RAWDON & GROESBACK,
 JNO. J. PALMER,
 DEWITT & Co.,
 J. S. CARPENDER,
 ROBT HYSLOP & SON,
 JOHN L. BOWNE.

(COPY.)

NEW YORK, 15th August, 1843.

SIR: In January last, some of the citizens of this place forwarded, through the Hon. Silas Wright, to you, a memorial to the Legislature of your State, on the subject of the bonds held by them, the interest on which had not been paid, and still continues unpaid, and unprovided for by any act of your Legislature, I believe.

I was at that time requested by the petitioners to inclose the memorial to you; but having received no reply from you, and having understood from a citizen of your State that the petition was not, as he believed, presented to the Legislature, I am induced again respectfully to ask you to inform me if the petition was received by you, and if not presented at the last session of your Legislature, if you will be so good as to have it presented early in the *next session*, that such action may be had thereon as the importance of the case requires, both for the good faith of your State and the sufferings of your creditors.

Whatever has been the state of general suffering during the pecuniary distress of late years, the returning prosperity of your State will divest it, I believe, of every shadow of excuse for continuing the misery of those who have confided their property to the plighted honor of your State.

Allow me to hope for a reply to this, and that you will be so good as to state what you think may be expected by the bond holders from the action of your Legislature.

With much respect,

Your most obedient serv't,

(Signed) SILAS WOOD.

TO HIS EXCELLENCY SAMUEL BIGGER.



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DOCUMENTS

OF THE

SENATE.

AT THE

TWENTY-EIGHTH SESSION OF THE GENERAL ASSEMBLY
OF THE STATE OF INDIANA,

BEGUN AND HELD

AT THE TOWN OF INDIANAPOLIS,

DECEMBER 4, 1843.

By Authority.

INDIANAPOLIS :

DOWLING AND COLE, STATE PRINTERS.

1843.



REPORT

OF THE

AGENT OF STATE,

DECEMBER, 1843.

INDIANAPOLIS:

DOWLING AND COLE, STATE PRINTERS,
1843.



REPORT.

OFFICE OF AGENT OF STATE, }
Indianapolis, Dec. 1st 1843. }

His Excellency Samuel Bigger,
Governor of the State of Indiana :

Having in my report of last year, stated very fully the condition of the suspended debt, it will only be necessary, I conceive, in this communication, to note those changes that have since taken place.

Under the joint resolution of 3d February last, authorizing the Agent of State to settle with J. J. Cohen, Jr. and Brothers, a final adjustment has been made with those gentlemen; but not in the precise manner indicated by the resolution; for that, under the circumstances, was impossible. The resolution proceeds on the erroneous assumption that the Messrs. Cohens were indebted to the State in the sum of \$50,000, and authorizes me to receive that sum from them in bonds at par; and directs me upon the delivery of the bonds to enter satisfaction of their debt, &c. (Local Acts, 1842-'43, page 205.) In fact, the Messrs. Cohens owed us at the time but \$45,000,—one of their notes of \$5,000 having, in May preceding, been endorsed by me to the Merchants Bank of the city of N. York, towards liquidating the sum of \$15,000, which had been borrowed by my predecessor from that institution, and for which we stood indebted. (See my report of last year, page 17.) Under these circumstances, with a desire to carry out the resolution, in the spirit of it, as far as practicable, I proposed to the Messrs. Cohens to receive from them 45 bonds at par, with the coupons attached,—they arranging with the Merchants' Bank the note of \$5,000 and interest; except that for the sake of a compromise, and to bring the business to a close, I would assume the payment of \$261 32 of the interest due on the note. This proposition was reluctantly acceded to, and the Messrs. Cohens paid, or otherwise satisfied, to the Merchants' Bank the note of \$5,000

(with the exception of the \$261 32, which I assumed) and delivered to me the 45 bonds, which have been duly cancelled and filed with the Treasurer, and I entered a full and final discharge of the claim. With this arrangement, however, the Messrs. Cohens are not entirely satisfied. They seem to think that I should have paid to the Merchants' Bank the note of \$5,000 and interest in money, and should then have taken from them bonds for it at par; and they contemplate, as they informed me, applying to the present legislature for relief. Whatever direction the legislature may give, I will endeavor to execute.

It would give me pleasure if I could, in like manner, report the final settlement of all the other debts due the State, even though it were on less favorable terms; for I deem it more important that this business should be brought to a close, than that for the sake of the uncertain advantage that may possibly arise from delay, it should be procrastinated indefinitely. But it is very difficult, and in most cases impossible, by any action of mine, to hasten its adjustment. Our debtors—our direct debtors I mean, with the solitary exception of the Madison Bond Company, are all insolvent, and incapable, even if they were willing, of doing any thing. Most of them that are natural persons have availed themselves of the bankrupt law; and as to the corporations, they have all, without exception, been placed in the hands of receivers. Looking to the responsibility of our immediate debtors—those who directly procured from us our bonds, and the prospect is exceedingly gloomy, with the exception before stated, of ever realizing any thing. The Morris Canal and Banking Company, which is by far the greatest debtor—owing us five-eighths of the entire suspended debt, is so desperately insolvent that the receivers appointed to wind up its affairs, after eighteen months of efforts, have only been able to realize out of its assets, about \$16,000 of money; of which over \$12,000 has been absorbed by expenses, leaving about \$4,000 to be distributed among over \$6,000,000 of debts, which are owing by the institution. The bank of Western New York, the Detroit and Pontiac Railroad Company, the Erie County Bank, the Binghamton Bank, the Bank of Commerce, the Staten Island Whaling Company, and the Merchants Exchange Bank of Buffalo, Reuben D. Dodge, Merrill B. Sherwood, and the estate of Hiram Pratt, deceased, are nearly all in a like desperate condition.

But at the same time, from some of those debtors, we hold collateral securities, which are more or less valuable, and may be made available. It is unnecessary here to recapitulate them. A full account of them is to be found in my reports of last year. These securities, I still suppose with proper care, may be made to yield from three to five hundred thousand dollars. Many of them, it is true, are worthless; such as the Beaver Meadow Railroad stock, the Schuylkill and Susquehanna Railroad stock, the "bonds" (so called) of D. Holbrook, the notes of Downer and the stocks in the various free banks in New York. But the Brooklyn oil factory, the lots (at Bloomingdale) in the city of N. York

the lots in Jersey city, the Baltimore and Ohio Railroad stock, the lots at Buffalo, (taken from Roor) the claims on Messrs. Perrills and Mr. Olds in Ohio, (taken from the Bank of Circleville,) the \$175,000 of certificates of deposit of the North American Trust and Banking Company, the Appalachian Land Stock, with various other minor securities, are valuable ;—not so much so indeed as when we first received them, yet enough so as to make it an object for the State to watch over and protect them. I believe we will be able to realize from them what I have stated—from three to five hundred thousand dollars.

Of the Baltimore and Ohio Railroad stock, we were the owners of 751 shares of \$100 each. During my late visit to the east, I sold this stock to Messrs. Johnson & Lee, of Baltimore; and by so doing have realized \$22,233 36 in ready money; which I am now paying out to our domestic creditors, under the direction of the joint resolution of 2d January last. (See Appendix A.) I also received before the sale, a dividend of two per cent. on the stock.

That portion of the 132 lots owned by the State, in the 12th ward of the city of New York, which was under mortgage to Susan Leedyard for \$4,000, (see report of last year, page 22–23) has been sold under a decree of foreclosure, and purchased in by the mortgagee. The attorney of the complainant was very desirous that I should become the purchaser at the amount of the incumbrance; but considering how the property was otherwise embarrassed, I thought the State was well rid of it.

I have not been able as yet, to make sale of the Brooklyn oil factory. Various offers have been made for it; but none that I believed it proper to accept; principally for the reason that the bidders desired to purchase on credit. If we must have foreign assets to look after, it had better be, in general, in the shape of permanent property, I conceive, than of personal security. It is still under lease to Mr. Hatch, at the reduced rent of \$1,000 per year, which is insufficient to cover the ordinary ware and the damage done to the machinery. Better, however, cannot be done with it.

During the past year, I have been necessarily obliged to expend about \$500, in repairing the dock, which had given way and in retiling the roofs which had begun to leak very badly.

Real estate in New York and its vicinity is beginning again to be sought after; and the probability is, that in the course of the next year we will be able to dispose of this property for ready money, and at a fair price.

In the great case of the Dutch, (William Wellenck, Jr.) against the Morris Canal and Banking Company, the State of Indiana and others, which was a proceeding to foreclose a mortgage of \$750,000 on the Morris Canal, on the whole and on a distinct portion of which we also held subsequent mortgages, a decree has been rendered in favor of the complainants, giving them not only the entire canal, in its whole length from Jersey city to Easton, but also as appendages, the pier at Jersey city, the Pompton Feeder, (so called,) and in-

deed every thing else, in any wise connected with the work, except the canal boats. From this unexpected decision, the State has appealed to the Court of Errors. The appeal will probably be tried in May next, and with every reasonable prospect of success. (See Appendix B.)

Should the result, however, prove otherwise than we anticipate, then we shall have nothing left to look to, to pay the \$2,500,000, owing us by the Morris Canal and Banking Company, but the collateral securities which they furnished us, and which at best are not equal to the one-fifth part of our debt.

Of the canal boats, what remains of them, we have now the actual possession. They are in use this year by Messrs. Mills & Sykes, the lessees of the canal, under the charge of Major Knott, as our agent, and they have already paid me \$500 of rent, and the probability is that something more will be obtained.

The conveyance by the Georgia Lumber Company to the State, of the lands in the State of Georgia, which had been previously mortgaged by the former to the latter, I have not altogether accepted nor declined. There are some objections to the titles, which we are endeavoring to clear away. If we succeed, the conveyance will certainly be accepted: and perhaps it will be best to accept it at any rate; for the prospect is very gloomy of ever obtaining any thing else. In the mean time, these lands are to be sold for taxes on the 2d inst., and under the advice of our able counsel in Georgia, I have sent out an agent to purchase them in for the State. It is almost to be regretted that we have such a security; for it is much to be feared that it will cost us more to look after and protect it than we shall ever realize from it.

With the view of obtaining or securing something, if possible, from the Detroit and Pontiac Railroad Company, I proceeded to Detroit in January last, and endeavored to make some settlement with the company. But nothing could be effected—more, I have reason to believe, from a want of disposition than a want of ability.

From a review of the circumstances, connected with this debt, it seems to me to have been in contemplation from the first to cheat the State out of her bonds. Mr. Alfred Williams, who was at that time, and apparently yet is the principal in the company, notwithstanding that he has taken the benefit of the Bankrupt act, negotiated for the purchase of our bonds. To obtain them, he represented in writing, that by the terms of the charter, any bonds which the company might execute would operate as a mortgage on the road, and that there were at that time, no incumbrance thereon. Under these circumstances, he obtained our stocks,—giving the bonds of the company for their payment. His representations were untrue in two particulars. In the first place, it was not true that the bonds of the company operated as a mortgage of the road; and this could readily have been discovered by an inspection of their charter. But in the next place, even if this had been so, it was not true that the bonds made to us would have created the first lien; for at that very

time, the road, with all its appurtenances, was under mortgage to the State of Michigan, for the sum of \$100,000, which had been loaned to the company by Michigan, in her own stocks, to aid them in constructing the work. Having exhausted the \$100,000 borrowed from Michigan, without completing the road, Mr. Williams, to obtain means to prosecute it farther, applied to our commissioners to purchase Indiana bonds; and by such representations as I have stated, and by promising payment in 6, 7, 8, 9 and 10 months, when there could not have been the most remote idea of making it, he obtained \$100,000 of our stocks. This transaction can be viewed in no other light than as a deliberate fraud upon the State.

The Detroit and Pontiac Railroad company was chartered in 1834; and by one of the provisions of its charter, the shares in the capital stock of the company are declared to be *personal property*. In 1835, an act to amend the charter was passed, authorizing the stockholders to establish a bank at Pontiac, under the name of the "President, Directors, and Company of the Bank of Pontiac," but providing that before the bank should commence operations, the Railroad company should convey to it, by such instrument as should be approved of by the Governor, the entire stock of the railroad company, which should stand as a security for the redemption of the issues and the payment of the debts of the bank, and might be levied on and sold for such debts. The bank went into operation; but before doing so, the railroad company, by *their own act*, undertook to transfer to it the stock of the company. The stockholders who had subscribed the stock, and *whose personal property it was*, did not make the transfer: it was made by the railroad company, *in their corporate capacity*. This, it is conceived, could not be legally done. The railroad company had no power, by *its own act*, to assign away the stock, which, under the charter of the company, was the personal property of the respective stockholders. The bank very shortly exploded. About the time of its failure, Mr. Williams, acting as Vice President of the institution, made the obligation of the bank for a considerable amount, to a namesake and kinsman of his in Detroit; on which he confessed judgment for the bank, which was forthwith entered up, execution was issued, and the stock assigned as I have stated, was levied upon and sold, and Mr. Williams's kinsman became the purchaser. Being advised by counsel that the assignment was invalid, or even if it were not, that such transfer only passed the *property in the stock*, but did not affect the *property in the road*, which still remained in the company, I directed suit to be brought on our obligations, hoping that by levying on the road itself, we might be able ultimately to save something. Of the result of the suit, I am not advised. I also applied to the legislature, who had authorized the company, at any time within five years, to pay off their mortgage to the State, in her own stocks at par, to give us the privilege, on the failure of the company, to pay up the mortgage in the same manner; and on doing so, to take an assignment of it. The

bill passed the lower House, but was defeated in the Senate, mainly by the active interference of Mr. Williams.

The controversy with Messrs. Beldings, (see my last year's report, page 54) has been compromised. Doct. Simers paid them their claim, and for the amount I gave him credit on the decree of foreclosure, we had obtained against him. (See Appendix C.)

A partial settlement has been made with General Stapp. For a portion of the claims, set up against him by the State, which are acknowledged to be just, he has given his notes with security. (See Appendix D.) As to the remainder, the correctness of which is disputed, I would propose, at his suggestion and request, that it be referred to a committee of the legislature to examine and settle the matter. For myself, let me add that I would gladly avoid, under the circumstances, the adjustment with Gen. Stapp of doubtful questions. I would much prefer that it should be done by a committee, to whom the whole subject could be presented, and whom it would give me pleasure to aid in an examination of all the facts.

I have on hand, realized from the suspended debt, a balance of near \$31,000 in ready money. This I am paying out to the contractors, laborers, &c. on the Madison and Indianapolis railroad, in pursuance of the joint resolution of 28th January last, and the resolution supplemental thereto, of 9th of the succeeding month. The amount of claims reported by Mr. T. A. Morris, Engineer, under these resolutions is \$68,236 50; besides which, there is due to J. H. Hendricks, for work and labor on the same road, the sum of \$25,031 04, and to others, who are directed to be paid out of the proceeds of the suspended debt, the sum of about \$2,723 89. If all these claims were upon the same footing, a dividend of 32 per cent. could be paid upon them. But in the case of Mr. Hendricks and several other claimants, they are to be postponed, as I understand the law, until the others are first satisfied,—the resolutions in their favor providing that they shall be paid out of any moneys I may place in the treasury; but the resolutions in favor of the contractors, laborers, &c. on the Madison and Indianapolis railroad, forbidding in substance, that I shall place any money there, until I have first satisfied their claims. The postponed recipients of this fund complain of the hardship of this discrimination; and for the purpose of giving them an opportunity of bringing the subject again before the legislature, I have deferred till 1st January, the payment of any other than what would be an equal dividend upon the gross sum. My anxiety in this matter is to pursue such a course as shall be satisfactory, at the same time that it is just.

Under the joint resolution of 13th of February last, "for the preservation of the books and papers belonging to the system of internal improvements, and for other purposes," every effort has been made to collect and arrange the books, papers, and accounts of the various engineers and commissioners and of the board of internal improve-

ment. To a considerable extent we have succeeded ; yet there are many valuable documents which are found to be missing. Among them are many of the deeds for property or rights of way, on and along the lines of several of the public works; and of those we have obtained, but few were recorded. The recording of them has since been attended to. Many valuable papers have also been withdrawn at various times, for the purpose of being used in the courts of justice ; but have not been returned. It is hardly probable that we shall ever be able to collect all of them together.

Besides the books and papers pertaining to our system, an effort has also been made to collect together the instruments belonging to the State, which were in use on the public works. For an account of their number and present condition, I refer to the report of Mr. Hubbard, hereto attached.

M. G. BRIGHT, *Agent*.

M. G. Bright, Esq :

SIR : In reply to your inquiry respecting the number and condition of the instruments belonging to the State of Indiana, for the use of her public works, I can say—

There belonged to the State, at the time of the suspension of labor on the public works, 37 levels and transits ; 11 compasses ; 1 theodolite and 12 boxes of mathematical instruments ; besides 1 compass, 1 level and 1 box of mathematical instruments, belonging jointly to the States of Illinois and Indiana, purchased for use on the Wabash river ; of which 5 levels, 2 compasses and 3 boxes of instruments were granted to the White-water Valley Canal Company.

Six levels and transits, 1 compass and 1 box of instruments are claimed by the Madison and Indianapolis railroad company, as belonging to the road.

Five levels, 1 compass and 2 boxes of instruments are in use on the Wabash and Erie Canal below Lafayette, in charge of Mr. Ball.

Two levels, 1 compass, and 1 case of instruments are in use on the Wabash and Erie Canal above Lafayette, in charge of Mr. Fisher.

One compass or level is in use on the New Albany and Vincennes road, in charge of Mr. Clements.

Two levels and 1 compass are in the possession of Mr. J. A. Graham, late commissioner, who has been directed to forward them to this office by the first safe opportunity.

Three levels and 2 compasses have been forwarded from the Wabash and Erie and Erie and Michigan canals by Mr. Fisher, but not yet received.

One level has been forwarded from Evansville, but not yet received.

One level is now in possession of the seminary at Princeton, which the trustees have been directed to forward immediately to this place.

Six levels and 2 compasses have been collected and are now deposited in this office.

One compass has been lent to be taken to Iowa, the return of which has been directed by Mr. O. P. Jennison, who is responsible for its safe return.

The theodolite is in possession of Mr. H. C. Moore, who some months since was requested to forward the same to this office.

The State of Illinois, by its agent, has taken possession of the instruments belonging jointly to both States, together with some water lime and office furniture ; all of which, with the exception of the instruments, have been sold, and the proceeds appropriated to their own use.

A letter has been addressed to the Governor of Illinois on the subject of an equitable division of the instruments and proceeds of the sale of the other articles, but no reply has been received.

Some of the instruments have mysteriously disappeared, and no other than those enumerated in the foregoing have been found.

Respectfully,

WM. S. HUBBARD.

PETITION

OF THE

TRUSTEES OF THE

UNIVERSITY OF VINCENNES.

IN SENATE, DEC. 11, 1843.

Presented by Mr. Defrees, and on motion of Mr. Miller, ordered that said petition lie upon the table, and one hundred copies be printed for the use of the Senate.

PETITION.

*To the Honorable the General Assembly
of the State of Indiana :*

Your petitioners, the board of trustees of the Vincennes University, respectfully represent, that in the act of Congress of March 26th, 1804, (3d volume Bioren's Laws, 195.) for the disposal of the public lands in the Indiana territory, the second section establishes three land districts;—one at Vincennes. And the 5th section directs the sale of all the lands, except the private reserves, sections No. 16, and the salt lands ; and “ with the exception also of an entire township in each of the three districts, to be located by the Secretary of the Treasury for the use of a seminary of learning.” That the Secretary of the Treasury, Albert Gallatin, by his letter of October 10th, 1806, did locate the Gibson township for the use of a seminary of learning in the Vincennes land district:

That the Vincennes land district by the said act of 1804, consisted of the land included in the “ boundaries fixed by the treaty lately held with the Indian tribes of the Wabash ;” that they understand the act to refer to the treaty made by Governor Harrison at Fort Wayne, 7th June, 1803, (1 Bioren's Laws, 406) and that a portion of the land included in those boundaries, is situated west of the Wabash, and is now in the State of Illinois.

Your petitioners respectfully submit that on the above state of facts, this question suggests itself : what was the effect of this reservation and location ? It is a declaration of a trust, or it is a grant ; and to whom ? However construed, it was effective at once as a disposition of the land by the Government in favor of the people of the land district, to be administered for their benefit in the support of a seminary of learning amongst them, in such manner as the constituted authorities may provide.

Your petitioners further state, that in the ordinance of Congress of 1787 for the Government of the north-western territory, certain arti-

cles of compact are established ; and that by article 3d, it is provided as follows : "Religion, morality, and knowledge being necessary for good government and the happiness of mankind, schools and the means of education shall for ever be encouraged ;" and by this same ordinance a legislative power is established as follows :

"And the Governor, Legislative Council and House of Representatives shall have authority to make laws in all cases, for the good government of the district, not repugnant to the principles and articles in this ordinance established and declared." And by the act of Congress, May 7th, 1800, (3, Bioren's Laws, 367) the Indiana territory was organized with the powers given by the ordinance, precisely.

Your petitioners respectfully suggest that they are advised by their counsel that it was the duty of the territorial government to "encourage schools and the means of education" by all means in their power; that any proper means would be the use of the lands granted by the Government ; and that laws for such purpose, would not only be "laws for the good government of the district, not repugnant to the principles and articles" of the ordinance, but would be peculiarly consistent therewith.

By an act of the territorial legislature of September 17th, 1807, (Laws of 1807, 436,) the Vincennes University was established, and your petitioners were incorporated. That the 2d section of the act is as follows :

"And whereas Congress has appropriated a township of land of 23,040 acres for the use and support of the university or a public school in the district of Vincennes : and whereas the township is now located and the boundaries designated : *be it therefore enacted*, That the trustees in their corporate capacity, or a majority of them, be, and they are hereby authorized to sell, transfer, convey, and dispose of any quantity not exceeding 4,000 acres of the said land for the purpose of putting into immediate operation the said institution or university ; and to lease or rent the remaining part of the said township to the best advantage for the use of the said public school or university."

The petitioners respectfully state, that they are advised by their counsel, that this was substantially an appropriation to the university of the whole tract. The 4,000 acres were to be sold, and were sold. The remaining part was to be leased, and a part was leased. The power to lease is unlimited : the leases might have been for a certain or uncertain time, for a few years, or for many, renewable or not ; "the advantage of the university" is the only limitation ; and the corporation is for ever. It is a grant of the township to the corporation, with power to sell a part of it, and to take the rents and profits of the remainder forever, for the use and support of its schools.

The petitioners further state, that by an act of Congress of the 27th April, 1816 (6 Bioren's Laws, 115) the titles of the purchasers from the corporation are confirmed. The petitioners do not know on what application or for what reason, this act was passed. The cor-

poration had no connection with it. It probably originated in the desire of individuals to have something express from the government. But this act is important to your petitioners, because it is a recognition of their incorporation, and of their action over the township.

Your petitioners further state, that the next legislation, to which they respectfully ask attention, is the act of the 19th April, 1816, for the admission of Indiana into the Union. The 6th section, 4th proposition is as follows :

“That one entire township, which shall be designated by the President of the United States, in addition to the one heretofore reserved for that purpose, shall be reserved for the use of a seminary of learning, and vested in the legislature of the said State, to be appropriated solely to the use of such seminary by the said legislature.”

The petitioners respectfully submit, that this proposition cannot be construed, to vest in the State legislature, the Gibson township reserved in the act of 1804. The petitioners would cheerfully submit this question to the faculty of the state college, at Bloomington.

It reserves something, and it vests that same something in the legislature. Its language is plain, clear, unequivocal. It is; “*shall be reserved* for the use of a seminary of learning, *and vested* in the legislature of the State.” What shall be reserved and vested? “One entire township,”—a township to be designated by the President, and in addition to the one previously reserved and located by Mr. Gallatin, and appropriated to your petitioners. The verb, “vested,” has the same nominative that the verb, “reserved,” has, and that is the same which the verb, “designated,” has, and that surely is “one entire township.”

Your petitioners respectfully suggest, that by the act of 1804, a township of land was reserved in the Kaskaskia district in Illinois; that that reserve was never appropriated by the territorial government of Illinois, and that consequently by the act for the admission of Illinois into the Union, 18th April, 1818, (6 Bioren’s Laws, 295) the two entire townships that thereby reserved, and not by the act of 1804 reserved, are both vested in the legislature.

Your petitioners respectfully ask the attention of the legislature to the 12th article of the constitution of Indiana, section 1. It is as follows :

“That no evils may arise from the change of a territorial government to a permanent state government, it is declared by this constitution that all rights, suits, actions, prosecutions, recognizances, contracts, and claims, both as it respects individuals and bodies corporate, shall continue as if no change had taken place in this government.”

Your petitioners submit, that they are advised by their counsel, that by virtue of this constitutional provision, they *now* have every right and every claim which they had under the territorial government; and that as to such rights and claims they are beyond the reach of the legislature of the State.

Your petitioners trust that they have shown that the territorial government had the right, that indeed it was its duty, to appropriate

the township of land reserved in the Vincennes district by the act of 1804 ; that, by that appropriation, the right to the rents and profits of that part of the township not sold by your petitioners, is vested, and forever, in your petitioners ; and that your petitioners' rights are secured to them by the constitution of the State. But to give more satisfaction, your petitioners submit the following evidences of cotemporaneous construction in reference to their rights.

The board of trustees, named in the act of incorporation, consisted in part, of Harrison the governor, of Vanderburgh, Parke, and Jones, judges of the general court, appointed by the United States ; of Taylor, then the chancellor, and Badollet and Ewing, the register and receiver of the land office. These gentlemen all acted as trustees ; and is it possible that they would have united in the exercise of a defective, or even doubtful power ?

Again : after the formation of the state government in 1817, as appears from the journal of the board, a petition was made by the board to Congress, asking power to sell the lands. The journal shows that this petition was prepared by Judge Parke, who then was the United States Judge, who had been a member of the convention which formed the constitution of the State, and who was one of the original trustees. Judge Parke was necessarily acquainted with the whole case ; the reservation in 1804 ; the act of incorporation in 1807 ; the grant in the act of 1816 for the admission of the State into the Union ; and the acceptance of that act by the convention of which he had been a member. This petition was presented, and was by the Senate of the United States referred to the committee on public lands. That committee, by Governor Morrow of Ohio, reported on this petition on the 12th of January, 1818. It is No. 267, page 266, 3d vol., public lands, American State papers.

This report recites the reservation, the incorporation, and the powers of the trustees under it, and the prayer of the petition. That prayer is refused on the ground of expediency. There is no allusion to the authority of the State ; and there is no hint of a doubt of the right of the corporation to the rents and profits. It is the strongest evidence that there was then no thought of any right in the State to the land.

Again : The first legislature of the State, met in November, 1816. An act to prevent waste on lands reserved for the use of Schools and salt springs, was passed the 24th Dec. 1816, acts of 1817, 104, ch. 12. By section 7 of this act, James Gregory is appointed superintendent for the 8th township, (Monroe township) "granted to this State by the United States, for the use of a seminary of learning." Adlai Campbell is appointed superintendent of the French Lick Salt Reserves. And the Governor is authorized to appoint some fit person superintendent of any other salt reserve. But, there is no reference to the Gibson township, which your petitioners claim. And why not, if the members of this legislature, many of them members of the convention, had considered that that this township also belonged to the

State ? It is evidence that that legislature did not claim this township.

This law, without alteration, is re-enacted Jan. 29, 1818. Laws of 1818, 301-4.

Your petitioners are informed by their counsel, that there is no evidence of any claim on the part of the State, and no interference with their corporate rights, nothing in which the shadow of a doubt of the justice and lawfulness of their claim can be traced, until the year 1820.

By the joint resolution of Jan. 22, 1820, acts of 1820, 160, one Jesse Emeson was appointed superintendent of the land vested in your petitioners, and was directed to collect the rents due the State, and to report to the legislature, &c.

This joint resolution was followed by the act of January 2, 1822, acts of 1822, 111, 114, an act to provide for the sale of the seminary township in Gibson county, &c.

This act appoints commissioners to sell the land appropriated to your petitioners, and to pay the money into the State Treasury; and it gives to them the powers of commissioners under the act to prevent waste on school lands.

The seventh section of this act is in part as follows:

"WHEREAS, it is stated to this General Assembly, that the former board of trustees of the Vincennes University, sold certain quarter sections of the seminary township without making and executing deeds therefor; and that the said board have expired by the negligence of its members; for remedy whereof:" the commissioners are authorized to make deeds, &c.

Your petitioners state expressly, that the statement that the board had expired by the negligence of its members, or in any way, in 1822, was not true in fact, as their journal will show; and was not true in law, as they are informed by their counsel. The Hon. Isaac Blackford was a trustee, and acted as secretary, from 1817 until his removal from Vincennes; and the journal in his hand writing, shows the regular succession of members, the meetings and adjournment of the board, up to the 24th of April, 1824.

Your petitioners are informed by their counsel, that negligence is a forfeiture only when ascertained in due course of law, and that a reduction of the number of trustees, to a number less than the number sufficient to act, would only amount in law to a suspension of the corporate powers.

This recital seems to be an acknowledgment of the right of your petitioners; a right then known to all; and an effort to avoid that right, by a mis-statement in point of fact, and by an error in law.

Nevertheless, by virtue of the said joint resolution and statute, the State authorities, without right, and contrary to the Constitution, took the control of the said lands, have received the profits, and have sold all that could be sold.

The sum of \$15,413 90 has been paid into the State Treasury on account of the sale of the said lands; and the sum of \$8,491 73, on

account of interest. The sum of \$9,852 90 is yet due for the principal. 17,335 acres have been sold by the State for the sum of \$25,204 64, and 1,584 acres remain unsold.

Your petitioners state respectfully, that in law and in justice, this money belongs to them, and that a proper regard for the Constitution requires that it should be given to them.

Your petitioners further state, that by an act passed Jan. 2, 1824, special acts of 1824, 107. The Vincennes University was "adopted as the county seminary of Knox county, under the direction and control of the board of trustees of said University," and as such was authorized to receive the seminary money. That by the act of February 12, 1825, acts of 1825, page 96, so much of the act of 1824, as places the Knox county seminary under the direction of the university trustees is repealed, and the county seminary is placed under the general law.

Your petitioners are advised that these laws could in no wise affect their rights as a corporation. By the first the corporation acquired, and by the second lost, certain rights appertaining to the county seminary, and nothing more.

Your petitioners further state, that on the 17th Feb., 1838, an act relative to the Vincennes University was passed. The preamble to this act recites amongst other things, that "it is reported that from neglect to supply the vacancies occasioned by death or removal from the State, in the board of trustees of said University, it is now doubted whether a lawful board of trustees can be assembled:" Therefore, &c. Trustees are appointed to fill the supposed vacancies in addition to the six recognized trustees.

By section 2, it is enacted that the trustees appointed by this act shall possess the power of their predecessors, and none other, except that they may appoint as many professors as they think proper; "and provided also, that nothing in this act shall be so construed as to give the trustees any right to, or power over the college township in Gibson county, or the funds which have heretofore accrued or may hereafter accrue from the sale of the seminary township, and which have heretofore been appropriated to the support of the Indiana College."

Your petitioners refer to this act because it might be supposed to have some effect on their rights. They respectfully suggest that they are informed by their counsel, that a reduction of the number of trustees below the number, qualified by law or the charter to hold a meeting and supply vacancies, does not dissolve the corporation; that while any one number of the corporation exists, such a reduction can only amount to a mere suspension of corporate action; that the legislature of the State would have power to relieve such suspension, but that while the corporation existed, altho' its action might be suspended, the legislature could not have power in any manner to take away its franchises or its property, both being secured by the constitution.

Further, your petitioners suggest, that they are advised by their counsel, that the proviso to the second section does not in any manner affect their rights. It seems to have been framed from extreme cau

tion. Its object seems to have been the exclusion of any recognition by the legislature of the just rights of your petitioners. It refers to the Gibson township, which your petitioners claim, and to the proceeds of the Monroe township, which they do not claim. Your petitioners are advised that this proviso, and the acceptance of this act by them, cannot be construed into a surrender of their rights over the property of the corporation. That their power by the charter, is, to purchase, hold, lease, and convey property for the "use of the corporation," and that they have no power to give away, much less to abandon by compact, express or implied, to a wrong-doer, the property of the corporation.

Your petitioners state that they claim not any right to, or power over, the Gibson township, by virtue of that act, or of any other act of the legislature of the State of Indiana. That they claim, as they have shown, by title secured to them by the first section of the twelfth article of the constitution; and that, if their claim is well founded in law, it follows, as a matter of course, that the sales of the Gibson township, made by the State, were not well founded in law and are void; and that therefore the purchases made by the present holders of the Gibson lands from the State, are not valid.

Your petitioners, in conclusion, respectfully state, that if they can avoid it, they do not desire to disturb or disquiet the titles of a numerous body of citizens, to a large and valuable tract of country. They only desire justice, and would rather receive a compensation from the State, than, by a resort to legal proceedings, regain the lands from the purchasers.

Wherefore, that the provisions of the Constitution may be sustained, and that they may not be driven to legal proceedings against innocent men, they ask compensation from the State Treasury.

By order of the Board of Trustees of the Vincennes University.

SAMUEL HILL, *President.*

SAMUEL JUDAH, *Attorney for the Board.*

REPORT

OF

THE COMMISSIONER

OF THE WABASH AND ERIE CANAL EAST OF TIP-
PECANOE RIVER.

IN SENATE, DECEMBER 12, 1843.

Laid on the table, and three hundred copies ordered to be printed.

HON. JESSE D. BRIGHT,

President of the Senate:

SIR: Please lay the following report before the body over
which you preside.

Respectfully.

S. FISHER,
Com'r W. and E. canal E. of Lafayette.

The undersigned, commissioner of the Wabash and Erie canal east of Lafayette, respectfully submits the following

REPORT.

That portion of the Wabash and Erie canal within the state of Ohio, having been entirely completed and ready for use early the past season, navigation has, with some trifling exception, been uninterrupted between Lafayette and Lake Erie during the whole season. And although this is the first season since its entire completion, and the advantages it offers as a thoroughfare, not practically known nor generally appreciated beyond the immediate vicinity of the canal, its beneficial influence has been widely felt, not only in enhancing the the price and furnishing a ready cash market for every species of the surplus products of the soil, but in enabling the consumers of salt, merchandise, etc., to obtain those articles at greatly reduced prices. The advantages resulting from the use of the canal to that portion of the state through which it passes, has at least equalled former expectations.

The amount of tolls received during the year ending 31st Oct., is \$45,620 98. The expense of collecting has not exceeded 1,500 dollars, leaving a net income of \$44,120 98. The amount paid to superintendents of repairs during the same time was \$14,979 74. There are, however, many outstanding claims for repairs which remain unpaid for want of funds, which, when paid, will probably swell the amount to 20,000 dollars.

This having been paid in canal land certificates, or "White Dog," (as they are generally called) which was at a discount of from 25 to 35 per cent., the superintendents of repairs were compelled to pay prices correspondingly high for labor and supplies. To ascertain what would have been the cost of repairs, in cash, the amount of this discount must be deducted from the above sum.

No expense has been incurred that could possibly be avoided; nothing has been done to facilitate subsequent repairs or render them less expensive, and much has been left undone which, under different circumstances, should not have been omitted, from a reluctance to submit to such ruinous discounts. Many of the wooden structures first erected are now much decayed. Preparations are now making to rebuild lock No. 1, the ensuing winter. The St. Mary's aqueduct will last but a year or two longer. The abutments and piers of this aqueduct should be built of cut stone masonry, and the stone must be obtained near Lagro, a distance of forty miles from the place of using them. To delay preparing the stone any longer would be decidedly bad policy; the work should, by all means, be commenced next season. Two small aqueducts on the St. Joseph feeder near Fort Wayne, it is believed, will not last through next season; at all events, all the materials for rebuilding them should be procured. And there are two large wooden culverts in much the same condition. The abutments of the upper feeder dam on the Wabash river,

must soon be rebuilt. A large number of new lock gates are required, and some of the locks cannot be relied upon more than one, or at most two seasons more. It is difficult to form an estimate of the cost of repairs for the coming year, but if due regard be had to economy, it is believed that 40,000 or 50,000 dollars should be expended.

It is true the canal can be kept in navigable order during the year for a much less sum, perhaps for less than half the above estimate, but if all preparations for rebuilding these decaying structures are delayed until the structures entirely fail, the expense of rebuilding will be materially increased, and the navigation of the canal suspended much longer than would otherwise be necessary. These preparations have been delayed too long already; delayed to avoid, if possible, the losses the state must otherwise sustain by discount on uncurrent funds.

In 1842, the "White Dog" was so nearly equal to money, that but little loss was sustained in paying it out for repairs, and in many cases none; but during the past season it depreciated so much that it was impossible to employ men or purchase supplies or materials except at very high prices; and then the labor performed, or the articles purchased must amount to five dollars, otherwise payment could not be made, there being no notes of less denomination. If it became necessary, as is often the case, to employ half a dozen men for a single day, to prevent a breach or repair one already made, these men could only be paid by giving them orders on stores and redeeming those orders when the amount of five dollars was presented. This difficulty of payment induces men often to demand double the current price; the superintendent must pay it, and the state suffers the loss.

This is an evil that should not be tolerated, and it is believed the best way to remedy it is to repeal the act of last winter making canal scrip receivable for tolls and water rents and requiring these dues to be paid in current funds, and appropriate the money thus secured to pay for repairs. This would seem to be the most legitimate application of the revenue arising from the use of the canal. It would, it is believed, be amply sufficient in amount and prove a saving to the state of at least thirty per cent.

It may be urged as an objection to this plan, that the law making canal scrip receivable for tolls and water rents, was passed prior to the letting of the western division of the canal, west of Lafayette, and that these contracts were made with the understanding that the scrip which is to be paid for the work, would be receivable for tolls and water rents, and that to repeal the law making it so, would be an act of injustice to these contractors. The truth of this position is readily admitted, yet if some other absorbant equally good can be provided, the objection loses its force. This may be found by making the canal scrip receivable for all debts due the state, or that may hereafter become due, on account of canal lands east of Tippecanoe river, as well as for those west of that point. It may be said, and

with propriety too, that the "White Dog" was mostly paid out on contracts for current funds, and that canal scrip was paid out on contracts for scrip. The former may be estimated at seventy cents to the dollar, the latter at forty. To make them both receivable for the same dues would place them upon the same level; it would depreciate the value of one and raise the value of the other, or, in other words, it would be taking money from the pockets of one portion of community and placing it in the pockets of another portion; and unless this manifest injustice can be avoided, the plan would be decidedly bad.

But it is believed that this can be effected without doing injustice to any, by making the "White Dog" receivable for state taxes. This would undoubtedly prevent its depreciation, hence the holders will suffer no loss. Should it be contended that injustice will be done to the holders of treasury notes by appropriating a fund set apart for their redemption to the redemption of the "White Dog" it may be said in reply, that the fund set apart for the redemption of the "White Dog," was, by a law of last winter, appropriated to the redemption of the the treasury notes, and that the "White Dog" holders suffered a loss of fifteen or twenty per cent. in consequence of the passage of that law, and that the treasury notes were increased in value about the same amount, and if by appropriating the taxes to the redemption of the "White Dog," the value of the treasury notes should be reduced a trifle, no injustice would be done to the holders; it would only be placing all parties on the same ground they occupied before; it would be repairing, to some extent, an injury which had previously been inflicted.

But it is believed that the amount of "White Dog" in circulation is so small that making it receivable for state taxes will not materially affect the value of treasury notes. At the time treasury notes were made receivable for canal lands, the amount of these notes in circulation was twice as large as the canal land fund; and under these circumstances, a depreciation of the "White Dog" immediately followed. None of the treasury notes has been redeemed by this fund, but the fact that a fund which had been *irrevocably pledged* for the redemption of the "White Dog," was afterwards appropriated to the redemption of another paper circulation, twice as large as the fund itself, had a tendency to destroy that confidence which had previously been entertained in its speedy redemption; hence its depreciation.

That this uncurrent paper, which constitutes the domestic debt of the state, will ultimately all be redeemed, it is presumed no one doubts; and that plan which will redeem it most speedily, and do the least injury to the state and to individuals is unquestionably the best.

This paper was all issued to pay for internal improvements which the state now owns, the notes were paid out at par and have depreciated in the hands of the people, and if any plan can be devised, whereby any one or more kinds of those issues can be increased in

value without detriment to the state or to the holders of other kinds, all will admit the propriety of adopting it. Perhaps these suggestions may be considered out of place in this report, and the undersigned can only offer as an apology for their introduction, an earnest desire to avoid the losses the state must sustain in the shape of discounts on uncurrent funds, unless some plan should be adopted which will prevent the necessity for paying out such funds for repairs.

The act in relation to water power at Northport, in Noble county, approved January 21st, 1843, has not been carried into effect. The first section of the above named act requires the commissioner of the Wabash and Erie canal east of Lafayette, "in the event that he may deem it to the interest of the state of Indiana, to let by contract, etc." A proviso in the same section limits the expenditures to \$1,500. It is believed the work could have been done for this sum; but when the dam is completed, six or seven hundred acres of land will be inundated by it, and consequently damages to a considerable extent would be sustained by individual owners, some six or eight in number. F. Comparet, Esq., who is the owner of about one half of this land, offered to relinquish all claims for damages, and also to donate to the state a sufficient quantity of ground on which to use the water. One or two others offered to relinquish their claims for damages; other owners could not be seen by the undersigned; and others refused to relinquish.

It is evident that it would require the whole appropriation to complete the dam, hence there would be nothing left to pay for damages; and it is impossible to determine, with any degree of certainty, what amount of damages would be recovered. Experience teaches that judgments are sometimes obtained for damage done by the construction of canals, two or three times as large in amount, as the value of the property before the injury was done. There can be no doubt, at any rate, but the amount that would have been recovered in this case, when added to the cost of the work, would have exceeded the appropriation; hence, it is believed that a fair construction of the act, would not authorize the work to be put under contract. But were it otherwise, it is believed the interest of the state would not be promoted by expending \$1,500 to finish the dam, and subjecting the state to half a dozen law suits for damages besides. The whole matter is therefore left for the action of the present legislature, if any action is necessary. There is little doubt but that \$1,500 would be well expended in completing the dam, and perhaps double this sum, provided payments on account of damages to individual property could be avoided.

The act relative to water power in Pittsburgh, Carroll county, has not been carried into effect. It was the wish of the citizens of that town to have the race so constructed as to form a basin in the valley of a small stream over which the race must pass; and this plan would very much lessen the cost of the work, but the ground that would be inundated belonged to a man residing out of the state, and it was thought advisable to omit letting the work until it could be ascertain-

ed whether he would be willing to grant the right of way without charge, and if not, the race could be made upon another plan without injury to individual property.

In pursuance of a joint resolution on that subject, the contract with R. & M. English for building the towing path bridge across the Wabash river at Carrollton, has been amended, and the work is now progressing in such a manner as to give evidence of its completion during next season. This will cost about \$25,000 in addition to what had previously been expended. The piers and abutments are being built of an excellent material and in the most substantial manner, and the superstructure will be of the most approved plan.

Of the lands offered for sale in 1840, and which have since been subject to sale by private entry, there yet remains unsold, 11,708 acres, the principal part of which are classed as second and third rate lands. It is believed that nearly or all of this will sell, in a year or two at the present prices.

There yet remains unsold, several lots of land which were offered for sale in 1837, in pursuance of a law passed the previous winter. These were lands which had previously been reserved from sale with a view of procuring materials from them for the construction of the canal. The law under which they were offered for sale, fixed the minimum price at five dollars per acre, which is believed to be too high for those that remain unsold; and the propriety of reducing the price is respectfully suggested.

Failure to pay the interest due the state by purchasers of canal lands, are becoming more frequent every year. Under the present law a failure to pay the interest at the proper time, subjects the owner of the land to a forfeiture of ten per cent. on the amount of interest in arrears, and the forfeiture is no greater if it continues in arrears for a number of years than for one year. This, under existing circumstances, appears to be wrong. If an individual owes the state \$100 of interest now, he can discharge the debt five years hence with \$110; and if he has \$100 of "White Dog" on hand, drawing interest as it does at the rate of six per cent. per annum, it will be worth, at the end of five years, \$130; he can then pay his debt to the state and have twenty dollars left; and it is believed that many persons are neglecting to pay with the intention of taking advantage of this evident defect in the law.

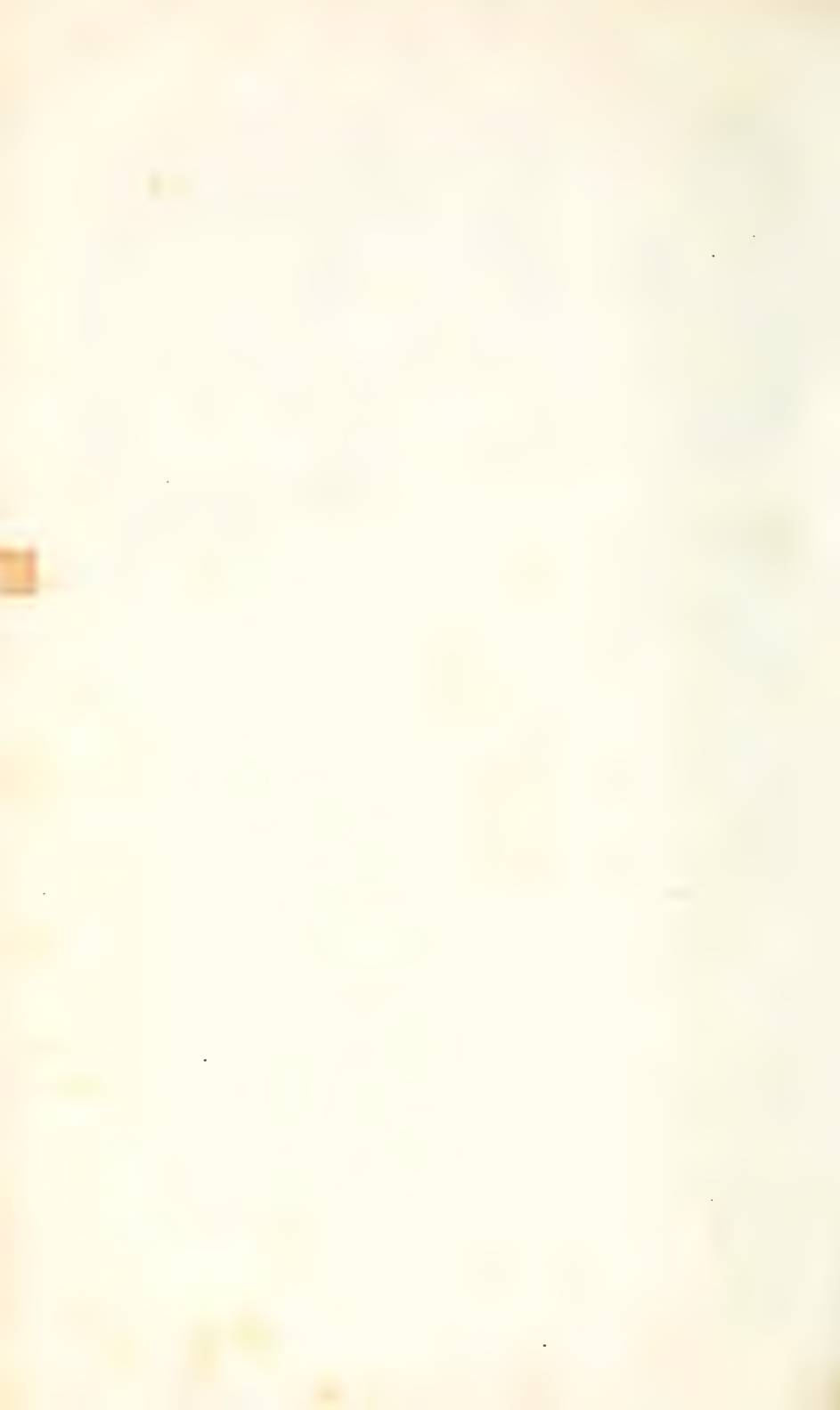
It is not, generally speaking, the men that till the soil they own, that fail to pay their interest promptly; it is seldom indeed that this class of purchasers neglect to pay; they are almost universally ready at the proper time; there may be, and doubtless are, a few exceptions, but much the larger portion of the delinquents are non-resident owners and resident speculators; men who omit paying, not because they cannot pay, but because, under existing laws, they find it more profitable to omit it.

Respectfully submitted.

S. FISHER,

Com'r W. & E. Canal E. of Lafayette.

December 11th, 1843.



REPORT
OF THE COMMISSIONERS
OF THE SINKING FUND.

IN SENATE, DEC. 12, 1843.

*Laid on the table, and two hundred copies ordered to be printed for
the use of the Senate.*

REPORT.

To the General Assembly:

A table, accompanying this report, exhibits the condition of the sinking fund. By this it will appear, that the means under the control of the commissioners have been disposed of as follows:

Stock in the State Bank, - - -	-	\$885,716	27
Stock loans, - - -	-	203,023	10
Current loans of sinking fund and surplus revenue, -	-	710,683	41
Cash items for January, interest, etc., -	-	28,458	19
State bonds cancelled by dividends, - -	-	30,963	60
Sinking fund treasury notes taken up, and interest, -	-	96,517	50
Dividends paid into State Treasury, - -	-	76,400	23
Dividends paid to fund commissioners, -	-	167,424	21
Dividends and interest applied to bank stock, -	-	18,002	27
		<hr/>	
		\$2,217,188	78
Interest and exchange paid in New York on state bonds, - - -	-	566,912	35
All expenses of state loans, management of sinking fund, etc., - - -	-	34,128	71
		<hr/>	
		\$2,818,229	84

The above has been realized from the following sources:

From state bonds, - - -	-	\$1,390,000	00
From surplus revenue, - - -	-	108,532	87
From saline and bank tax fund, - - -	-	5,716	27
From requisitions to pay interest, - - -	-	3,693	81
From bank stock dividends, - - -	-	810,855	75
From interest paid on loans, - - -	-	467,880	56
From premiums, damages, etc., - - -	-	31,550	58
		<hr/>	
		\$2,818,229	84

The following shows the profits of the State Bank and sinking fund:

The total investments, exclusive of interest on state bonds, and expenses as above, are,				\$2,217,188 78
From which deduct—				
State bonds,	-	-	\$1,390,000 00	
Surplus revenue,	-	-	108,532 87	
Saline fund and bank tax,	-	-	5,716 27	
				<hr/>
				1,504,249 14
				<hr/>
Leaving				\$712,939 64
To this add—				
The value of the surplus fund, more than has been paid,				82,000 00
The school tax,				26,680 00
				<hr/>
Total of profits,				\$821,619 64

Since the last report, Mr. Drake, one of the commissioners, has visited the most of the district previously allotted to Mr. Jones, and ascertained that the loans are generally secure, and that no considerable losses will occur in that district, except perhaps in Clay county, which has not yet been particularly visited. There is no reason to suppose that all the losses will exceed the estimate of last year, or less than one third of one per cent. a year on the amount loaned. The suspended interest on loans that will undoubtedly be paid, must be three times the amount of the losses, so as to make an excess of from thirty to forty thousand dollars.

The lands mortgaged by two hundred and forty-two of the borrowers, have, at different times, been offered for sale for neglect to pay interest, and not sold for want of bidders. About one third of these will be redeemed, or may, without difficulty, be sold for the amount chargeable. On another third there will be a loss of the whole or a part of the interest, and on the remainder there will be a loss of a part of the principal. The losses will be mostly in the counties of Laporte, Marshall, Cass, Warren, Tippecanoe, Clay, and Shelby. Overvaluation has been the cause of most of the losses, though in two instances they were occasioned by false certificates of recorders. Two cases are litigated; one for the alleged nonage of the mortgager, and the other to take advantage of a mortgage not being recorded, though its execution was known to the party.

There are several instances where mortgaged lands might, with propriety, be sold at lower prices than the amounts chargeable on them. They have been abandoned and are suffering from waste and neglect. It is respectfully suggested that the commissioners of the sinking fund should be authorized to have a second valuation of forfeited lands, where, for a year or more, they cannot be sold for want of bidders. Where property, from its situation, cannot rise in value the necessary sacrifice should be made at once, and the purchase money would again become productive. When the deficiency in the

value of mortgaged premises should be ascertained, recourse could be had to the bond of the mortgager, in a number of instances.

Messrs. Drake and Pepper, two of the commissioners, are now engaged in examining the books and accounts of the office from the commencement of its business.

Respectfully submitted.

S. MERRILL, *President.*

W. DAILY,	} <i>Com'rs of the</i>
J. P. DRAKE,	
A. C. PEPPER,	
J. WALKER,	
	<i>sinking fund.</i>

Indianapolis, *Dec. 9th*, 1843.

Statement of the condition of the sinking fund for December 4th, 1843.

MEANS.

Stock in the State Bank of Indiana under the charter, - - - - -	\$880,000 00	
Stock in the State Bank of Indiana, from saline fund, - - - - -	4,924 20	
Stock in the State Bank of Indiana from bank tax fund, - - - - -	792 07	
	<hr/>	\$885,716 27
Mortgage loans for bank stock—		
In Indianapolis Branch, \$24,714 92		
Lawrenceburgh Branch, 36,310 50		
Richmond Branch, - 8,176 93		
Madison Branch, - 31,328 85		
Evansville Branch, - 14,583 74		
Vincennes Branch, - 8,492 19		
Bedford Branch - 14,761 48		
Terre Haute Branch, - 14,737 74		
Lafayette Branch, - 21,376 49		
Fort Wayne Branch, - 28,540 26		
	<hr/>	\$203,023 10
Current loans, - - - - -	412,670 05	
Current loans transferred from surplus revenue, - - - - -	172,218 62	
Surplus revenue loans, - - - - -	83,950 64	
Loans on notes, - - - - -	5,103 89	
Loans on sales, - - - - -	36,740 21	
	<hr/>	913,706 51
Indianapolis Branch of State Bank, -	\$4,355 74	
Richmond Branch of State Bank, -	2,425 22	
Madison Branch of State Bank, -	1,489 55	
New Albany Branch of State Bank, -	1,631 24	
Evansville Branch of State Bank, -	2,605 17	
Vincennes Branch of State Bank, -	1,335 13	
Bedford Branch of State Bank, -	1,932 30	
Terre Haute Branch of State Bank, -	2,368 08	
Lafayette Branch of State Bank, -	2,777 85	
Fort Wayne Branch of State Bank, -	4,270 78	
Michigan City Branch of State Bank, -	1,960 76	
Samuel Merrill, president, -	360 91	
Jacob Walker, commissioner, -	24 53	
William Daily, commissioner, -	3 46	
Cash, - - - - -	584 02	
Cash from stock loans, - - - - -	333 45	
	<hr/>	28,458 19
Liquidation of surplus revenue bonds by dividends, -		30,963 60

DISBURSEMENTS.

Interest on state bonds under the charter,	\$542,090	41	
Interest on state bonds of 1839, under			
law of 1839, - - - -	589	05	
Interest and exchange, - - -	24,232	89	
			566,912 35
Treasurer of state under law of January			
29th, 1841, - - - -	16,773	63	
Treasurer of state under law of Feb'ry			
6th, 1841, - - - -	59,626	60	
			76,400 23
Fund commissioners on account of sur-			
plus revenue, - - - -	164,465	21	
Fund commissioners on account of loan			
of 1839, - - - -	2,959	00	
			167,424 21
Commission to Merchants' Bank of New			
York on payment of interest, -	1,407	50	
Expense of state loans for bank purposes,	4,799	14	
Specie transportation for bank stock, etc.,	2,100	69	
Specie transportation for surplus reve-			
nue stock, - - - -	1,290	46	
Current expense, including rent, adver-			
tisements, salaries, com's on l'ns, etc.,	16,192	13	
Current expense for portion of same be-			
longing to surplus revenue, - -	4,927	42	
Engraving, filling and other expenses of			
sinking fund treasury notes, -	3,020	17	
Advances on accounts, - - -	391	20	
			34,128 71
Dividends of surplus revenue fund of			
surplus revenue bank stock, - -	11,302	27	
Interest and dividend applied to bank			
stock, - - - -	6,700	00	
			18,002 27
Sinking fund treasury notes returned to			
be cancelled, - - - -	55,680	00	
Sinking fund treasury notes on hand, -	38,525	00	
Interest on sinking fund treasury notes,			
cancelled, - - - -	474	67	
Interest on sinking fund treasury notes			
on hand, - - - -	1,833	40	
Interest on sinking fund treasury notes,			
allowed but not applied, - -	4	43	
			96,517 50
			<u>\$2,818,229 84</u>

LIABILITIES.

State bonds for capital under the charter,	-	\$1,390,000 00	
State of Indiana on account of surplus revenue,	-	108,532 87	
State of Indiana from saline fund,	-	4,924 20	
State of Indiana from bank tax fund,	-	792 07	
Lawrenceburgh Branch,	-	1,463 75	
South Bend Branch,	-	1,998 00	
Fund commissioners,	-	28 92	
Excess of bids on sales over balance on loans -	-	203 14	
			<u>9,410 08</u>

OTHER SOURCES OF RECEIPT.

Dividend on bank stock under the charter, - - - -	661,399 46	
Dividend on surplus revenue bank stock,	141,444 30	
Dividend on bank stock of 1839,	7,503 66	
Dividend on bank stock of 1841,	508 33	
		<u>810,855 75</u>
Interest on mortgage loans for b'k stock,	105,605 73	
Interest on current loans,	218,128 05	
Interest on surplus revenue loans,	141,098 25	
Interest on loans on sales,	3,048 53	
		<u>467,880 56</u>
Premium on state bonds,	29,496 92	
Damages on forfeited current loans,	977 17	
Damages on forfeited surplus rev. loans,	959 82	
Blank forms of mortgage,	116 67	
		<u>31,550 58</u>
		<u><u>\$2,818,229 84</u></u>



REPORT

OF

THE COMMISSIONER,

OF THE WABASH AND ERIE CANAL, WEST OF TIP-
PECANOE RIVER.

IN SENATE, DECEMBER, 26, 1843.

*Laid on the table, and two hundred copies ordered to be printed for
the use of the Senate.*

HON. JESSE D. BRIGHT,

President of the Senate:

SIR: I have the honor to submit a report of the operations on the
Wabash and Erie Canal, west of Lafayette, which you will please
lay before the House of Representatives.

Your obedient servant,

JAMES BLAIR,

Com'r of the W. & E. Canal, west of Lafayette.

REPORT

WABASH AND ERIE CANAL OFFICE, }
December 10, 1843. }

To the General Assembly

of the State of Indiana :

The undersigned has the honor herewith to submit the report of the principal Engineer, which embraces a full detail of operations on the Wabash and Erie Canal west of Lafayette, up to December 4th, 1843.

Since my last report, the work on the portion of line put under contract in May, 1842, has progressed much beyond our reasonable expectations. It will be seen by the Engineer's report, that twenty-four and a half miles of the canal have been finished, and that there only remains work to be done to the amount of 86,317 dollars to complete fifty miles of line, extending from Lafayette to Coal Creek.

The total estimated value of work done above Coal Creek, up to December 4th, 1843, is \$425,682 99; of this amount \$33,580 52 had been estimated and paid prior to May, 1842, which will leave the value of work done since May 1842, \$392,102 47. Upon certificates for this amount, there has been paid for construction the sum of \$358,392 47, leaving yet in our hands as security for the completion of the work, the sum of \$33,710. There has been paid on the division of work below Coal Creek, the sum of \$10,000. Showing the total amount of Scrip issued for construction to be \$368,392 47.

It will be seen that the total estimated cost at contract prices of the canal from Lafayette to Terre-Haute, is \$964,583, which is about \$80,000, within the original estimate made two years since. The average cost per mile, including feeders, is \$10,717, which is probably cheaper than any canal of equal length, has been constructed in the western country.

In compliance with the law passed by the legislature at its last session, the remaining portion of line, thirty-six miles in length, extending from Coal creek to Terre Haute, was put under contract on the first of May last, with the understanding that only the heavy sections enumerated in the act above referred to, should be immediately prosecuted. The work was awarded to Messrs. Wines, Stewart, Moorhead, and Hall, and amounts to \$442,583, agreeably to the estimate of the Engineer.

The great rapidity with which the construction of the canal has progressed, has thrown into circulation a larger amount of Scrip than the sales of lands and tolls could absorb, and has caused a depreciation in the value thereof, which it is believed is within the power of

the legislature to remedy. In addition to the present absorbants, I would respectfully recommend that it be made to bear an interest, and also be made receivable for all canal lands, and all dues thereon. This would elevate the Scrip to a standard of value that would enable the contractors to progress with the same rapidity that has heretofore characterized the progress of the work. Under existing circumstances, it cannot be expected that the contractors, with all their energy and untiring industry, can proceed with the same rapidity they have heretofore done. Will the legislature suffer this important work to linger when it is within their power to prevent it?

To this work we must look as the germ of our future prosperity, it is the only bright spot in the financial horizon of the State—on it only can we rest a hope of recovering from our financial embarrassments and fallen credit; and when the southern extreme of this noble work rests upon the Ohio river, as the northern extreme rests upon the waters of the lakes, then will the State be in the high road to prosperity, and be enabled by the payment of her debts, to advance rapidly in the recovery of her lost credit.

Should the General Government grant to the State the unsold lands in the Vincennes district or a sufficient portion thereof, to aid the State in constructing the canal from Terre-Haute to the Ohio river (of which there is not much doubt,) it will require but little aid from the State to accomplish this grand object. It is believed that with the contemplated aid from the General Government, that the canal can be finished to the Ohio river in five or six years, without burthening the people with any tax whatever. All that is required of the State, in addition to laws now in force, is to make the canal land Scrip receivable for all canal lands and dues thereon, and to bear an interest of six per cent per annum. When we take into consideration the fact that this canal must be the great thoroughfare, and connecting link between the northern and southern portions of our country, especially in time of war, we can scarcely calculate its advantages.

Should we be disappointed in our hopes in regard to the grant of lands from the General Government to aid the State in constructing the canal to the Ohio river, the inducement to prosecute vigorously the work to Terre-Haute, is scarcely lessened thereby. The cross-cut canal, connecting the Wabash and Erie canal with the Central canal, extending twenty-five miles out into the interior of the country, will be finished by a company in some two or three years from this time, through which will pass into the Wabash and Erie canal a vast amount of produce, from which the State will derive a benefit as soon as the canal is finished to Terre-Haute. Will this noble work be suffered to drag on tardily when it is so clearly to the interest of the State to proceed with it rapidly?

The attention of the legislature is respectfully called to the subject of a re-organization of the Engineer corps. Under the present law and existing circumstances, it is quite impossible that all the multifarious duties pertaining to the Engineer department should be properly attended to, and the work superintended during its progress as it

should be. In order to locate a canal properly, it is necessary that a thorough examination be made of every portion of the line, and in some cases tedious calculations should be gone into to determine the position of the line, requiring a minimum quantity of earth to be moved. One unacquainted with the minutiae of the business, can form but a very inadequate idea of the saving that can be made in the cost of a canal, by attention to these matters. In a great many instances the cheapest canal is made when the excavation and embankment are just equal. But it requires patient investigation to determine on sloping ground, where the centre of the canal should be placed in order to produce this equality.

And after the work has been laid out for the contractors to go to work, one of the most important duties of the Engineer just commences—the superintendence of its construction. Labor and skill will have been displayed in vain in locating and planning a canal, if the work be allowed to be badly executed. If a correct estimate could be made of the losses that have been sustained by bad planning and construction of public works, the amount would be startling indeed; and this is mainly to be attributed to the hurried manner in which all such operations have been made.

In the construction of public works designed to endure for ages and upon which millions are expended, it is of the greatest importance that every thing should be well-natured. There can be no greater error than that of attempting to economize by reducing the corps of Engineers to so few a number as to preclude the possibility of attending fully to all their various duties. Whilst in dispensing with an Engineer or employing one with little skill or experience in his profession, five hundred or a thousand dollars per annum is saved, tens of thousands may and most probably would be squandered in the construction of the work, and an annual expense entailed upon the State in repairing and rebuilding—the consequence of defective plans and bad execution.

The following abstract exhibits the operations in the land department; showing the number of acres of land rated in 1842; the number of acres rated in 1843; the number of acres exposed to sale in 1842; the number of acres exposed to sale in 1843; the number of acres sold; the amount of receipts into the land office, and the total amount of sales up to the 18th of November, 1843:

Number of acres rated in 1842,	118,269,90	
“ of “ “ “ 1843,	119,009,19	
Total number of acres rated,		<u>237,279,09</u>
Number of acres exposed to sale in 1842,	102,549,46	
“ of “ “ to “ “ 1843,	119,009,19	
Total number of acres exposed to sale,		<u><u>221,558,65</u></u>

Number of acres sold up to Nov. 11, 1842,	14,734,18
“ of “ “ since “ 11, “	
up to Nov. 18, 1843,	45,739,41

Total number of acres sold up to Nov.	
18, 1843,	

60,473,59

Number of acres unsold and subject to private entry,	161,085,06
Amount of sales up to the 11th Nov. 1842,	\$62,696 91
Amount of sales from the 11th Nov. 1842, to 18th Nov. 1843,	163,306 66

Total am't. of sales up to Nov. 18, 1843,	
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\$226,003 57

Cash rec'd. on sales up to Nov. 11, 1842,	\$29,786 25
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Cash rec'd. from Nov. 11, 1842, to Nov. 18th, 1843,	
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94,264 02

Total cash rec'd. up to Nov. 18, 1843,	
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\$124,050 27

Residue unpaid,	\$101,953 30
Average price of land sold,	\$3 57

One hundred and nineteen thousand nine acres and nineteen hundredths of canal land have been rated during the past season, all of which was exposed to public sale in the town of Delphi, in Carroll county, on the second Monday in November, and situated in the following townships and ranges, to-wit:

Townships 28 and 29 North, of range 4 East.

do	31	do	of ranges 1, 2, and 3 East.
do	32	do	of do 1, 2, 5, and 6 east.
do	33	do	of do 1, 2, 5, 6, and 7 east.
do	29	do	of do 6 and 7 west.
do	33	do	of range 9 west.
do	34	do	of ranges 7 and 8 west.
do	35	do	of do 7 and 8 west.
do	36	do	of range 7 west.

All of which is respectfully submitted.

JAMES BLAIR,

*Com'r. on the Wabash and Erie
Canal West of Lafayette.*

REPORT
OF THE
PRINCIPAL ENGINEER,
ON THE EXTENSION OF THE
WABASH AND ERIE CANAL WEST OF TIPPECANOE
RIVER.

DECEMBER 10, 1843.

TERRE HAUTE, *December 10th*, 1843.

JAMES BLAIR, ESQ,

Commissioner of the Wabash and Erie Canal below Lafayette:

SIR: I beg leave to submit the following report of operations during the past season on the extension of the Wabash and Erie canal under my charge.

When my last report was made up, it was expected that much work would be done during the winter, but from the unprecedented severity and duration of the cold weather, we have been disappointed in this expectation. If, in addition to this cause of delay, it be considered that all our payments are made in a currency depreciated from 50 to 60 per cent., I think the question will not be asked why so *little* has been done, but rather how so much has been accomplished.

Notwithstanding all the embarrassments we have labored under, there have been completed, since last winter, 45 sections; which being added to the section completed prior to the 1st December last, will make 24 miles and 40 chains of finished canal. Sixteen more sections are nearly completed, and all the remaining sections have been prosecuted to a very considerable extent, reducing the total estimated value of work yet to done to \$86,317. During the first year's operations there was work done to the amount of \$169,353 24—the estimated value of work done the past year above Coal creek is \$222,749 23, showing the aggregate value of work done since the 16th of May, 1842, to be \$392,102 47; which, considering the means provided for making payments in, must be regarded as unparalleled in the construction of public works.

Owing to the failure to get down the timber last winter for the aqueduct, dam, and lock at Wea creek, the mechanical structures at that point are not so far advanced as they should be. Great difficulty has also been encountered in procuring stone for the Shawnee creek aqueduct; but it is believed, with proper exertions, all these structures can be completed next fall, possibly in time for the admission of water two or three months before the close of the navigation, of the canal above, and in time to be of essential service in passing off the surplus produce of the country. This important object can certainly be accomplished should some additional absorbants for the scrip be provided, so as to enhance its value some 20 or 30 per cent. The contractors would then be enabled to keep a sufficient force on the line to complete the whole work by the middle or latter part of the summer. Under existing circumstances, it is quite impossible to push the work, as, in consequence of the great depreciation of the scrip, no greater force can be retained on the line than is made up of laborers who cannot get employment elsewhere. The prices of the work having been reduced to a minimum, under the supposition that labor would be obtained at \$12 per month, it is impossible for the contractors to give an equivalent to that in scrip, without sustaining great loss. Another great difficulty has been encountered in obtaining a sufficient supply of provisions. When the work was commenced in 1842, the country was filled with surplus produce, for which there was no market except at very reduced prices; since that period, the Wabash and Erie canal has been brought into full operation, the prices of produce have advanced from 50 to 75 per cent. and a market furnished at which they may always be disposed of. In consequence of these changes, the contractors have been unable, since last winter, to purchase their provisions except at prices rarely less than double their cash value.

GENERAL SUMMARY.

	Length in miles.	Total estima'd cost at con- tract prices.	Estimated value of work done Dec. 1st, 1843.	Estimated value of work yet to be done.
Division No. 1,	22.53	\$189,243 00	\$139,497 75	\$49,745 25
Division No. 2,	13.88	240,331 00	216,535 24	23,795 76
Division No. 3,	13.70	82,426 00	69,650 00	12,776 00
Totals,	50.11	\$512,000 00	\$425,682 99	\$86,317 01

From the above summary it will be seen that the present estimated cost of the line above Coal creek, is \$512,000; that the estimated value of work done, is \$425,682 99, and to be done, \$86,317 01. At the time my last report was made up, as stated therein, the excavations and embankments had not all been laid out, nor was it possible to determine with accuracy, the amount of rock excavation in the deep cuts; an allowance was made which was thought to be liberal; but in this expectation we have been disappointed. Rock excavation has been met with on sections when it was not anticipated; and where it was known to exist, the amount has been found to be greater than was expected. This, together with some additional road bridges, will account for the disparity between the present and last year's estimate; but it will be seen that we are still within my original estimate.

In the above estimates, the cost of the Shawnee creek feeder is not included, as, owing to a desire to effect some amicable arrangement with owners of mill property, alike beneficial to the state and the individuals interested, its construction has not yet been commenced, nor have the plans in relation to it been fully matured; but it is probable the original estimate will be found ample to cover all expenses.

On the line from Coal creek to Terre Haute, our first duties in the spring consisted in preparing the line for letting; and owing to the very late period at which we could commence, and the insufficiency of our engineer corps, these duties were not accomplished to our entire satisfaction; enough, however, was done to ensure the letting of the work agreeably to the provisions of the law.

In examing the locations and plans contemplated at the time the survey was made in 1841, it occurred to me that the interest of the state would be promoted by making a material change. I suggested that the feeder from Raccoon creek be dispensed with, and Eel river through the cross cut canal, be substituted; believing this could be done without increasing the expense materially, and thus adding 25 miles to the length of our canal, extending it out into the interior of

the country, and bringing into profitable use a work on which the state had expended about \$430,000. The necessary surveys were ordered, and the fact ascertained, that the whole canal from Eel river feeder dam to Raccoon creek, on this plan, could be constructed *within* my original estimate of the line from Raccoon creek to Terre Haute, the sum of \$23,000. Being convinced the public interest would be promoted by the adoption of this plan, the undersigned felt it his duty to recommend that some course be taken by which the legislature should have an opportunity to act upon the subject before it would be too late to make a change without great loss.

Before our plans were fully matured, the fact was ascertained that a company was forming to take the Cross-cut canal out of the hands of the State, and thus prevent the adoption of our plans. This company has since been regularly organized; but they have not yet done any work on the line, nor has there yet been done any considerable amount of work on the line of the Wabash and Erie canal, that would be rendered useless by a change of plan, should it be deemed advisable by the legislature to compromise with the Wabash and Eel river canal company, and restore the work to the state. It may be out of place in this report, but I cannot suppress the remark that having at one time engaged in a system of internal improvements vastly beyond the resources of the State, and prosecuted it with a recklessness that could only result in failure, there seems now on the other hand to be a disposition to abandon every thing of the kind, and lose even that which might, by preservation and economical management, be rendered conducive to the best interests of the State.

On the line below Coal creek, but little has been done since the letting in the spring. It was seen at once that if rigorous operations were commenced on this portion of the canal, nearly a total suspension must ensue on the line above, and its completion be postponed for one or two years, thus depriving a large district of country of the benefits of the canal and subjecting the State to a great loss. Admonished by the evils that have in years past resulted from a diffusive course of operations, all our efforts have been directed with a view to the completion, first, of a portion of continuous line of canal and rendering the large expenditure made upon it profitable to the State, and beneficial to the adjacent country.

The present estimated cost of the line from Coal creek to Terre Haute, including the Coal and Sugar creek feeders, but exclusive of the Raccoon creek feeder, is \$442,583, including 5 per cent. for contingencies. The present estimated cost of the line above Coal creek as already shown, is \$512,000; to this add \$10,000, for the Shawnee creek feeder, and we have the total estimated cost of the line above Coal creek, \$522,000. The present estimated cost of line below Coal creek, as shown above, is \$442,583, which added to the cost above Coal creek will give the total estimated cost of the line from Lafayette to Terre Haute, \$964,583, or \$11,164, per mile of main

line, and including the feeders, \$10,717 per mile. The total estimated value of work done on the line below Coal creek is \$11,000.

On an examination into the facilities for drawing an ample supply of water from the feeders above Lafayette for the line below, and considering the great length of line that will have principally to draw its supply from that quarter, it has been deemed advisable to take in all the streams for feeders above Sugar creek that can be made available. And in order further to reduce the demand on the feeders above Lafayette, the level of the Coal creek feeder has been raised so that the line as far up as the lock at Perrysville may be fed from it. This having been done with a view to ensure a more ample supply of water, the high level was maintained from Coal creek until after the crossing of Sugar creek, at which point immediately before introducing the Sugar creek feeder, the level is depressed by a lock of six feet lift.

Agreeably to your request, I have prepared the following statement of the probable business that will be done on the Wabash and Erie canal below Lafayette. I have assumed as the correct boundary of the canal trade in Indiana, a line commencing at Granville, eight miles below Lafayette, thence running south to a point seven miles west of Crawfordsville; thence direct to Mt. Meridian, on the National road; thence to Spencer, in Green county; thence to Bloomfield in Green county; thence to the south-east corner of Sullivan county; and thence west to the Wabash river. In Illinois and Indiana west of the Wabash river, the line commences at Lafayette and runs thence to the south-west corner of Iroquois county; thence a little west of south through Urbana, to the south boundary of Champaign county; thence south to the south line of Jasper county; and thence east to the Wabash river.

This district of country contains an area of 7,592 square miles, and a population of 128,507, or nearly 17 to the square mile, according to the census of 1840. Perhaps the nearest approximate estimate of the tonnage for the canal that this district of country will furnish will be found by comparing it with that which supplied the Miami canal in 1833. It was ascertained at the Collector's office in Dayton, that the total exports on the Miami canal in 1833, amounted to 14,000 tons, and the imports to 3,000, making together 17,000 tons. The district of country furnishing this tonnage was ascertained to contain 1,519 square miles, and a population of 51,646 or 34 to the square mile. Our population as stated above, was only 17 to the square mile in 1840; but it is highly probable it will have doubled by 1847, considering the great influx of population consequent to the opening of the Wabash and Erie canal to the lakes. If then, we base our calculations on the relative areas of the districts of country, it will be seen we shall have five times the tonnage, or 85,000 tons for our exports and imports. Allowing one-third of this to be taken down the Wabash river, we shall have 56,666 canal tonnage which would, between Lafayette and Terre Haute, be carried an average distance of

70 miles, the toll being \$1.05 per ton, amounting to \$59,400 00 as the annual revenue of the canal exclusive of water rents.

If we allow that one-half of the accumulation of trade on the extension of the canal would concentrate at Lafayette and pay toll to the State, whether the canal be extended or not, still we have an increase of tonnage on the line above Lafayette due to the extension of 28,333 tons, which passing over the entire line north, would yield a revenue of \$59,400, which added to that below would make the gross sum of \$118,800, as the annual revenue accruing to the State from the extension of the Wabash and Erie canal to Terre Haute. It is not expected these results will be realized immediately on the opening of the canal, but they may certainly be looked for with a constant augmentation, when the trade of the country has adapted itself to the change of circumstances and found its legitimate channels. It will be observed that in this estimate I have confined myself to a calculation of the revenue the State will receive from the canal. It must be obvious to every one that the advantages to the country from the increased facilities for getting to market, and consequent enhancement of the value of all its surplus products will be incomparably greater.

Hereto will be found appended a table compiled from the census of 1840, exhibiting the counties and fractions of counties, both in Indiana and Illinois, which it is supposed will send two-thirds of its surplus produce to market through the Wabash and Erie canal. Also the population, the square miles, the amount of several leading articles of produce, and the tonnage. It will be seen that the aggregate amount produced is 291,098 tons. If we suppose one-half of this to be surplus, and one-third of the surplus to be sent down the Wabash river, there will remain for the canal 97,033 tons. But I have assumed in my calculation 56,666 tons.

You will also find a statement showing the progressive increase of tolls on the Ohio canals from 1829 to 1838, the nett revenue and per cent. on the cost.

All of which is respectfully submitted,

WM. J. BALL,
Principal Engineer.

District of country furnishing Tonnage for the extension of the Wabash and Erie Canal below Lafayette.

COUNTIES.	Fraction.	Population in each county.	Square miles.	No. of hogs.	No. bushels corn.	Number bushels wheat.	No. bushels oats.	No. gal ^s whiskey.	Avg distance of transportation in miles.	No. of tons in each county.
<i>Counties in Indiana.</i>										
Tippecanoe,	1-13	1,060	38	3,387	76,200	10,600	12,100	15,000	15	2,850 00
Montgomery,	‡	3,600	126	9,000	248,446	21,200	24,700	1,900	25	9,557 90
Parke,	1	13,499	360	43,126	943,000	107,188	137,140	69,500	54	34,935 07
Fountain,	1	11,218	339	30,551	711,128	111,118	80,769	173,200	37	27,426 75
Putnam,	‡	11,222	324	30,000	550,000	48,200	65,468	9,972	86	19,798 19
Owen,	‡	5,600	377	17,000	260,000	32,000	31,000	9,260	86	9,765 55
Clay,	1	5,567	336	12,020	202,250	10,874	25,600	6,500	86	7,141 22
Vigo,	1	12,076	400	31,730	718,485	17,654	104,683	41,550	86	24,576 58
Sullivan,	1	8,315	443	33,915	538,543	44,458	86,700	6,500	86	19,881 69
Greene,	‡	4,100	270	12,060	185,000	14,000	33,200	1,500	86	6,876 00
Warren,	1	5,656	382	15,351	414,050	32,200	90,000	2,800	25	14,168 75
Vermillion,	1	8,274	256	23,085	508,300	51,200	83,027	64,000	54	18,971 69
<i>Counties in Illinois.</i>										
Crawford,	1	4,442	422	13,924	301,582	15,932	36,260	.....	86	10,343 65
Jasper,	‡	1,200	200	1,450	13,100	900	1,200	.....	86	466 00
Clark,	1	7,453	504	16,194	350,000	23,913	55,211	8,740	86	12,483 71
Edgar,	1	8,225	672	27,557	547,433	40,870	113,848	600	71	20,706 63

Coles, Vermillion, Champaign,	§ 1 §	6,200	648	50,200	352,236	20,350	41,100	7,330	71	13,849 00
		16,000	1,069	36,000	942,000	70,000	180,000	4,000	25	33,900 50
		800	576	2,700	48,000	17,000	8,600	25	3,396 00
Total, ----	---	128,507	7,592	409,750	7,909,753	689,657	1,210,606	422,352	1,176	291,097 88

Statement of Tolls received, cost of repairs, net revenue, and the per cent. yielded on the cost of Canals in Ohio.

<i>Years.</i>	<i>Names of Canals.</i>	<i>No. of miles completed.</i>	<i>Tolls on each Canal.</i>	<i>Aggregate of both Canals.</i>	<i>Average annual cost of repairs.</i>	<i>Net revenue.</i>	<i>Per cent. on cost.</i>
1829 “	Ohio Canal, Miami Canal,	66 66	\$7,000 20,941	\$27,941 00	\$13,200 00	\$14,741 00	81
1830 “	Ohio Canal, Miami Canal,	66 66	31,000 30,082	61,082 00	13,200 00	47,882 00	2 63
1831 “	Ohio Canal, Miami Canal,	176 66	64,864 36,643	101,507 00	24,200 00	77,307 00	2 32
1832 “	Ohio Canal, Miami Canal,	240 66	79,982 36,841	116,823 00	30,600 00	86,223 00	2 04
1833 “	Ohio Canal, Miami Canal,	333 66	136,555 50,470	187,025 00	40,000 00	147,025 00	2 67
1834 “	Ohio Canal, Miami Canal,	333 66	186,522 51,134	237,656 00	40,000 00	197,656 00	3 60
1835 “	Ohio Canal, Miami Canal,	333 66	180,977 51,917	232,894 00	40,000 00	192,894 00	3 58

1836	Ohio Canal, Miami Canal,	333 66	206,864 51,110	257,974 00	40,000 00	217,974 00	4 00
1837	Ohio Canal, Miami Canal,	333 96	292,836 62,933	355,769 00	42,900 00	312,869 00	5 30
1838	Ohio Canal, Miami Canal,	333 96	364,115 74,583	438,698 00	42,900 00	395,798 00	6 75

ABSTRACT

Of sections from Coal Creek to Terre Haute.

<i>Section.</i>	<i>No.</i>	<i>Length in chains.</i>	<i>Estimated cost.</i>	<i>Character of work.</i>
Coal Creek feed'r and dam, Section,		152½	\$20,000 00	Feeder and feeder dam.
	93	39	23,269 00	Coal Creek aqueduct.
	94	39	2,964 00	Plain.
	95	39	4,890 00	do
	96	42	5,893 00	do
	97	40	5,558 00	do
	98	42	8,166 00	Road bridge.
	99	39	6,570 00	Plain.
	100	42	15,081 00	Mill Creek aqueduct.
	101	39	4,893 00	Plain.
	102	42	6,693 00	do
	103	39	5,228 00	do
	104	42	3,346 00	do
	105	39	3,990 00	Road bridge.
	106	43	5,469 00	Plain.
	107	39	44,727 00	Sugar Cr. aq. and lock No. 5.
Sugar Cr. feeder and dam, Section,		77	25,274 00	Feeder and feeder dam.
	108	42	4,625 00	Plain.
	109	39	5,849 00	do
	110	42	3,206 00	Road bridge.
	111	39	2,953 00	Plain.
	112	42	3,943 00	do
	113	39	3,566 00	do
	114	42	2,859 00	do
	115	39	1,822 00	do
	116	42	2,192 00	do
	117	39	2,679 00	Road bridge.
	118	42	4,331 00	Culvert.
	119	39	1,834 00	Plain.
	120	42	4,386 00	Culvert.
	121	39	2,143 00	Plain.
	122	42	26,181 00	Raccoon Creek aqueduct.
	123	39	2,229 00	Plain.
	124	42	6,130 00	Lock No. 6.
	125	39	1,919 00	Road Bridge.
	126	42	1,945 00	Plain.
	127	39	1,514 00	do

ABSTRACT—Continued.

	No.	Length in chains.	Estimated cost.	Character of work.
Section,	128	42	\$1,989 00	Road bridge.
	129	39	2,176 00	Culvert.
	130	42	1,660 00	Plain.
	131	39	1,310 00	do
	132	42	2,918 00	do
	133	39	1,373 00	Road bridge.
	134	42	1,600 00	Plain.
	135	39	1,451 00	do
	136	42	1,606 00	do
	137	42	6,871 00	Lock No. 7 and r'd bridge.
	138	39	5,783 00	Plain.
	139	39	4,739 00	do
	140	42	4,478 00	do
	141	39	4,133 00	do
	142	42	4,137 00	do
	143	39	11,891 00	Walker's Bluff.
	144	42	5,587 00	Spring Cr. aqueduct.
	145	39	2,378 00	Plain.
	146	42	3,880 00	do
	147	39	3,531 00	do
	148	42	3,596 00	do
	149	39	2,441 00	do
	150	42	3,310 00	do
	151	39	10,050 00	Otter Cr. aqueduct.
	152	42	1,809 00	Plain.
	153	39	1,333 00	do
	154	39	1,845 00	do
	155	42	2,143 00	do
	156	42	2,186 00	do
	157	45	8,719 00	Lost Cr. culvert.
	158	51	4,570 00	Plain.
	159	48	9,106 00	Culvert.
	160	51	3,944 00	Plain.
	161	48	6,263 00	Bluff.
	162	49	8,385 00	Road bridge and basin.
	3,112½		\$421,508 00	
Add for contingencies 5 pr ct.,			21,075 00	

\$442,583 00 total cost.

Cost per mile of main line, \$12,280 00. Cost per mile of main line, feeders and feeder dams included, \$11,377 00.



REPORTS

OF THE

COMMITTEES IN RELATION TO THE

CONTESTED SEAT

OF MR. HENRY OF SWITZERLAND.

IN SENATE, JANUARY 11, 1844.

Laid upon the table and five hundred copies ordered to be printed.

INDIANAPOLIS:

DOWLING AND COLE, STATE PRINTERS.

1844.



REPORT

OF THE

MAJORITY OF THE COMMITTEE ON ELECTIONS.

Proceedings of the Senate upon the reports of the majority and minority of the committee on elections, relative to the contested right of David Henry, to a seat in this Senate; which were

Ordered, To be published with said reports, by a resolution of the Senate, adopted this day, January 10th, 1844.

COMMITTEE ON ELECTIONS.

Messrs. Chapman, Alexander, Berry, Cotton, Davis of Daviess, Martin, Farmer, Kennedy, Shanks, and Defrees.

THURSDAY MORNING, }
January 4th, 1844. }

Mr. Chapman, chairman of the committee on elections, made the following report from said committee, relative to the contested right of David Henry to a seat in this Senate:

MR. PRESIDENT:

The committee on elections, to which was referred the memorial of Daniel Kelso, and other papers relating to the case of the contested seat between him and David Henry, both of whom claim to be the legally elected Senator from the county of Switzerland, respectfully submit the following

REPORT:

In accordance with the spirit of a resolution of the Senate, as well as from an earnest desire to do justice to the individual claimants, and to the people of their county, they have patiently heard all the arguments which the parties, or their counsel, have seen proper to submit.

They have also given to the subject all the consideration which its importance seemed to demand, and which the time allowed them and their other duties would permit. Whether their investigations have been such as to lead them to just and correct conclusions or not, remains for the Senate to determine.

In one respect the case now under consideration, differs from that of any other with which the committee are acquainted. In all other cases which have come to the knowledge of the committee, the sitting member has been able to establish a *prima facie* right to his seat by the production of a certificate of election from the proper authority; thereby throwing the burthen of proof upon the contesting party. But in this case they were surprised to find even this kind of evidence entirely wanting.

It is true that Mr. Henry produces the certificate of the auditor of Switzerland county, certifying that in comparing the returns of the election it appeared that Mr. Henry had received the highest number of votes polled for the office of State Senator. Your committee cannot admit, however, that this certificate furnishes any evidence whatever of Mr. Henry's election, or of his right to a seat in the Senate. The 17th section of "an act to regulate general elections," approved Feb. 17th, 1838, prescribes the manner in which the returns shall be made to the clerk of the circuit court, as well as the kind of certificate to be given by him to the successful candidates as evidence of their election. It is contended, however, that these provisions have been changed by the 8th section of an act entitled "an act regulating the duties of clerks of the circuit courts and county auditors," approved January 31st, 1842. But by a reference to that act, it will be seen that it only transfers "the duties heretofore performed by the clerks of the several circuit courts in this State, under the order of the boards doing county business, in relation to either general, or county, or township elections." And as none of the duties prescribed by the 17th section of the former act were performed by the clerks, "under the order," or by the direction "of the boards doing county business," it is conceived to be beyond dispute that the clerks are still the proper persons to receive the returns of the judges, and to furnish the certificate of election.

If this be a correct view of the law Mr. Henry's certificate is of no more validity than it would have been if made by the sheriff or school commissioner of his county. Indeed, the committee can view this case in no other light than as if no returns had ever been made to any person, or at any place, by the officers of election in the different townships. But they do not conceive that after the people had made their selection of officers, by depositing their tickets in the ballot box, any failure upon the part of the election officers to make the return required of them by law, whether that failure arose from negligence or a fraudulent design, could affect the election, or deprive the person receiving a majority of the legal votes of his right to hold the office for which he was selected. They were induced, therefore, to look to the further evidence submitted to them for the purpose of ascertain-

ing to whom a majority of such votes had been given in this case. Before doing so, however, objections were interposed by Mr. Henry, entirely denying Mr. Kelso's right to contest his seat, for a variety of reasons which were submitted to the committee, and which received due consideration at our hads.

It was admitted that notice of Kelso's intention to contest had been served upon Mr. Henry, as well as the proper officers, within the time contemplated by the statute; and that the commissioners of the county of Switzerland had been regularly convened for the purpose of hearing and taking down the testimony relating to the case. But it was objected that Mr. Kelso had not, at the time of entering upon the contest, by the service of the notice upon Mr. Henry, taken the oath prescribed by the 40th section of the act to regulate general elections, passed in 1838. That section is as follows:

"SEC. 40. No person shall contest any election unless he shall have previously taken an oath, before some person duly authorized to administer oaths in this state, that he is a qualified voter of the state of Indiana, and that the charges and specifications, or points on which he means to rely, as set forth in the notice delivered to the person whose election is about to be contested, are true as he verily believes, which affidavit shall be delivered to the presiding officer of the Senate."

To give to the language "No person shall contest *any* election until," &c. a literal construction, it might be made to apply to this case. But this would be a construction involving so great an absurdity that it is believed no man of ordinary capacity could avoid condemning it. It would be saying, that before the election of any person to a state, county, or even township office could be contested, the individual desirous of contesting should take an oath that he was a qualified voter, not of the district in which such election was holden, but of the state of Indiana, and deliver the same to the presiding officer of the Senate. This absurdity alone would be sufficient to satisfy the committee that such a construction was never intended, even if this conclusion rendered the section perfectly nugatory. But such is not the case. On the contrary, the committee think it susceptible of another construction, which will render it consistent with other portions of the law, carry out the meaning and intention of the legislature, and bring it more nearly to the rules of common sense. The sections immediately preceding, from the 36th to the 39th, inclusive, relate to the contesting of an election for Governor and Lieutenant Governor, and provide for the trial of such contest before a joint committee of both branches of the General Assembly. And that the provisions of the 40th section were intended to apply to these contests, and to these only, does not, in the opinion of the committee, admit of a doubt. Hence the affidavit is only required to state that the contestor is a legal voter of the state, and is to be filed with the presiding officer of the Senate. Confine it to these contests, and the reason of the law is palpable and obvious. The principle upon which it is founded is that no one who is not entitled to a voice in the filling of the office

has any right to complain, and consequently shall not interfere in the matter by way of a contest. The person, therefore, who wishes to contest, is very properly required, not only to make the affidavit, but to file it with the Senate, that the legislature may know the fact before taking any steps in relation to such contest.

But if further evidence were wanting to warrant this conclusion, it might be found in another part of the same act. The 34th section provides for contesting the right of any person proclaimed duly elected to the General Assembly, and requires the person intending to contest such seat, to give notice of such intention to the person declared duly elected, within ten days after such election. The first part of the 35th section expressly provides who may, or rather, who may not, contest these elections, and is as follows:

"No person shall contest any election, unless he is an elector of that county or district in which the elections are held."

Here the same principle is recognized which we have applied to the other section, and which requires the contestor to be a person entitled to a voice in filling the office. And yet we are asked to say in this case, that Mr. Kelso should have filed his affidavit with the President of the Senate before giving the notice of contest, stating that he was a qualified voter of the state of Indiana, while the section just quoted requires him to be a legal voter of Switzerland county, to entitle him to contest Mr. Henry's seat.

The committee have been thus particular in noticing this objection not because they believed it entitled to any weight, but because it was strenuously insisted upon by the counsel for Mr. Henry.

Another objection urged against Kelso's right to prosecute this contest, was the uncertainty and insufficiency of the notice served upon Mr. Henry. The 34th section, before referred to, requires that the notice shall specify the points on which the same is contested. And although the notice in this case did specify the ground of contest to be the reception of illegal votes by Mr. Henry, yet, inasmuch as the names of the illegal voters, and the reasons why they were illegal were not given, it was urged that the notice was insufficient, and, therefore, void. Your committee could not, however, view it in this light.

The object of the notice is to apprise the party that his seat will be contested; and the reason why it is required to state the grounds of contest seem to be that the party may know the issue to be tried, and that it is sufficient, if proven, to set aside his claim. By applying to this notice the strictest rules of the common law, as applied to pleadings in courts of justice, we think it will be found to be all that even they would require. It is a general rule, too long and too well established to be successfully controverted now, that a declaration in an action at law, to which this notice is somewhat similar, need be no more specific in its averments than the proof. Let us test the notice in this case by this rule, and see if it be not sufficient. The ground specified is the receipt of illegal votes by Mr. Henry. Suppose Mr. Kelso had produced a witness and proven by him that

he voted for Mr. Henry, and had then asked him if he were at the time of giving such vote, entitled to do so, to which the witness had answered "no," and the testimony had there stopped, would any man in his senses have contended that this was insufficient because the witness did not go on and state the reasons why he was not a voter? We apprehend not.

But again; suppose the notice had stated the witness to have been an illegal voter because he was a non-resident of the State, and the witness had sworn he was a resident of the State, but an unnaturalized foreigner; in this case the vote would have been clearly illegal, and yet, according to the doctrine contended for, no advantage could have been taken of it.

A third objection urged against the right to contest, was that the commissioners of Switzerland county had, when convened for the purpose of taking down testimony, refused to do so.

This objection was, in the opinion of the committee, equally unsubstantial with those before noticed. To have admitted its validity would have been saying, in effect, that notwithstanding the constitution makes each branch of the General Assembly the judges of the qualifications and elections of its own members, the refusal of another and a distinct body to perform certain duties enjoined upon them by law, would take away this constitutional right. To a conclusion involving such consequences, the committee cannot yield their assent.

But another reason why this objection ought not to prevail, is that the refusal of the commissioners was substantially the act of Henry himself, it being a case where the old law maxim "*qui facit per alium, facit per se*," applies with full force. And to sanction the objection would be to permit Henry to take advantage of his own wrong.

Having over-ruled the objections to the right of Mr. Kelso to contest, a motion was made by Mr. Henry for a commission to take the testimony of witnesses in Switzerland county. This motion was founded upon the affidavits of Mr. Henry, and was urged for the purpose of enabling him to prove:

- 1st. That illegal votes were given to Kelso.
- 2d. That legal votes were rejected which would have been given for Henry.
- 3d. That votes given for Henry and alleged to have been illegal, were in fact legal.
- 4th That Henry received the greatest number of legal votes.
- 5th. That there was a mistake in the written returns of Posey township.

But little need be said as the rejection of legal votes, which would have been given for Henry, as it is apprehended no one will seriously contend that if such were proven to have been rejected, it would have availed Mr. Henry anything in this contest. The Statute provides a remedy for the reception of illegal votes, but is entirely silent, so far as relates to its being a ground of contest, in relation to the

rejection of legal ones. Indeed this point was not urged before the committee by the counsel for Mr. Henry.

The 1st, 3d, and 4th reasons assigned for the issuing of the commission are substantially the same, and may be considered together.— They relate to the only ground assigned in the notice of contest, and are admitted to be the legitimate subjects of proof. But the committee were not called upon to say whether they would receive evidence to substantiate these charges or not, but whether they would give further time to procure the proper evidence. This being a question addressed to the discretion of the committee, they thought it right and proper to have reference to the history of the case in determining it. It is admitted by Mr. Henry that the notice of contest was served upon him on the 9th of August, the very day upon which the returns were to have been made by the returning officers. The only ground of contest being the reception of illegal votes by Mr. Henry, from the time of the service of that notice up to the time of the meeting of the Senate, the way was open for him to have proven these facts, and the committee conceive it to have been his duty to do so, or to render some reasonable excuse for his delay. The only excuse offered may be found in the affidavits of Mr. Henry, and is that Kelso did not ask to have any evidence taken before the commissioners, but seemed to acquiesce in, and in his (Henry's) opinion, to be pleased with their decision in refusing to hear any.

We could not recognize the reasonableness or validity of this excuse. The record of the board of commissioners substantially disproves the truth of it, and shows the refusal of the board to hear any evidence to have been at the instigation of Mr. Henry himself.

It is urged, however, that Mr. Henry was not bound to take any evidence to show his right to a seat until Kelso had taken testimony to disprove it, and that then he was too much engaged to attend to it. There are too many objections to this reasoning to admit of its adoption by the committee. No court of law or equity will excuse a party for failing to take testimony to prove facts of the importance of which he has a full knowledge, simply because his adversary has neglected to take testimony to prove his facts. In this case, the issue was clearly and fully made by the service of the notice of contest. The only question was as to which of them had received the greatest number of *legal* votes. Henry had full notice that Kelso intended to show that a part of the votes received by him were illegal, and he also knew that he had a right to answer this by showing that Kelso had received a greater number of such votes; and had it not been for the interference of Henry, Kelso would have taken his testimony at as early a day as possible. But besides all this, Henry must be presumed to have known that no return had ever been made to the proper office by the returning judges of a single township in his county, that he had no certificate of election and could get none, and that it was his duty to procure some other evidence of his having received a majority of the votes of his county; and yet, with all these facts before him, and the notice of contest staring him in the

face, he remained inactive for more than three months, without taking the first step in his case. Under these circumstances, to have granted this motion would have been to establish a precedent which, if carried out, would, in effect, destroy the whole right of contest. If an individual whose right to a seat in the Legislature, and especially in the lower branch of it, may remain wholly unconcerned, without taking any steps to vindicate that right, until the meeting of the body of which he claims to be a member, and then have time to send to the most remote portions of the State, or of the United States, for his witnesses may not necessarily live in the State, to procure evidence which he might just as well have obtained before, the session for which he claims to have been elected, would, in many instances, expire before that testimony could be procured, and thus the whole object of the contest would be defeated.

So far as relates to the fifth, and only remaining fact which Mr. Henry desired time to prove, the committee will only add that, besides the reasons heretofore given, which apply to this point, depositions had already been taken by Mr. Henry, and were then before them, substantially showing the same facts.

Many other reasons might be urged by the committee in support of their decision overruling this motion, but they trust these will be sufficient to dispel every reasonable doubt of its correctness. The unreasonable they do not hope to satisfy.

The committee were next asked by Mr. Henry, to send for the ballots, the tally papers, and list of voters filed by the returning judge of Posey township, in Switzerland county, with the auditor of said county, for the purpose of proving the number of votes each of said claimants received at said poll, which they refused, not only upon the principles before laid down, but for the additional reason that depositions were then before them proving the same fact.

Mr. Henry then moved to suppress all the depositions taken by Mr. Kelso, and submitted to the committee; first, because they were taken without authority of law, and were extrajudicial and ex parte; second, because they were taken at an improper time; third, because the witnesses were not sworn to testify to the whole truth; fourth, because all the testimony except that which relates to the vote of Nimrod Bannister, was secondary and not the best evidence; fifth, because the testimony relating to the vote of Bannister, was irrelevant; sixth, because Kelso had specified no points in his notices to Mr. Henry. The committee could see no force in any of these reasons except the fourth, which only applies to a part of the evidence, which was, for that reason, suppressed and not considered by the committee. It is true that this testimony was not taken before the board of commissioners, in accordance with the provisions of the 34th section of the act of 1838. But it is admitted by Mr. Henry that the Senate has the inherent right of directing in what manner testimony may be taken in cases of this kind, independent of all statutory provisions. If they may authorize the taking of testimony in such manner as to them may seem proper and expedient, without

reference to the statute, the committee cannot see why the same rule would not authorize them to sanction the taking of, and to receive evidence taken before persons legally qualified to take depositions in other cases although the statute may not expressly authorize them to do so in cases like this. It must be observed too, that although the statute authorizes the commissioners to take and transmit testimony in such cases, it does not prohibit the reception of other evidence, nor exclude its being taken in any other way. To adopt the doctrine advanced by the counsel for Mr. Henry, that no evidence can be received except such as is taken before the board of commissioners, or under the order of the Senate, would be to place it in the power of the board, by refusing to act, to retard the whole proceeding until the meeting of the legislature, the objections to which have already been considered. But this is not all. Suppose the evidence is in another county or State, and cannot be brought before the board, will it be contended that the party shall be prohibited from taking it until he can get an order from the Senate authorizing him to do so? Or if he have taken it before a person competent to administer oaths, and on due notice to the other party, shall it be thrown aside, and he be sent back, under the order of the Senate, to retake it before the same person? The injustice and impolicy of such a rule should exclude its adoption, unless it were positively prescribed, which is believed not to be the case.

The committee see no objection as to the time of taking this testimony.

The third objection is not true in point of fact, every witness having been first "*duly sworn*."

Some of this testimony was found to be hearsay, and for that reason was suppressed, notwithstanding the almost utter impossibility of procuring any other in cases like the present.

We are at a loss to know why the testimony in relation to Bannister's vote was considered irrelevant by the counsel of Mr. Henry, and especially as it was the testimony of Bannister himself as to the person for whom he voted, and of others, who testified from their own personal knowledge, as to his right to vote; the legality of his vote, and that of others, being the issue made by the notice.

The last objection urged goes to the whole depositions, and among other things it was argued that the notice should have contained a statement that the contestor was an elector, inasmuch as the statute only authorizes the qualified electors of the county or district to contest an election. So, too, the statute regulating the practice in suits at law, prohibits negroes, mulattoes, and Indians from being witnesses in actions between whites; but who ever heard a notice to take depositions objected to because it did not state that the witness, whose testimony was to be taken, was not a negro?

The testimony submitted by Mr. Kelso having been thus purged by the committee, their attention was called to that submitted by Mr. Henry, and, on motion of Mr. Kelso, that part of it which related to

the contents of the tally papers and other written instruments, was suppressed.

The only remaining duty which the committee felt called upon to perform, was the examination of the legitimate evidence before them. Upon doing this, they found no testimony showing the number of votes received by either of the claimants, except their own admissions. Upon the part of Mr. Kelso, it was claimed that the written certificates of the returning judges showed him to have received nine hundred and seventeen votes, while Mr. Henry had received but nine hundred and sixteen. On the other hand, Mr. Henry claimed, in his affidavit, that there was a mistake of two votes in the written certificate of the judges of Posey township, which would leave Kelso but nine hundred and fifteen votes. This statement was corroborated by the testimony of witnesses whose depositions were submitted to the committee. We were induced, therefore, to fix the whole number of votes received by Mr. Kelso at nine hundred and fifteen, and those received by Mr. Henry at nine hundred and sixteen. Upon recurring to the testimony submitted by Mr. Kelso, however, they thought it clearly proved that Mr. Henry had received the vote of Nimrod Bannister, an illegal voter. This reduced his vote to nine hundred and fifteen, and left the parties with an equal number of legal votes. Under these circumstances the committee could arrive at no other conclusion than that neither of the claimants was entitled to a seat in the Senate, as neither of them had received a majority of the legal votes of the district. It is true that the 17th section of the act of 1838 provides, that in case two or more should be equal in votes, the clerk and judges who may be present shall decide by lot which is elected. But in addition to the fact that no such means were resorted to in this case, the committee are free to say that they regard this provision in the law as clearly unconstitutional, and therefore void. The first section of the third article of the Constitution of the State provides that "the legislative authority of this State shall be vested in a General Assembly, which shall consist of a Senate and House of Representatives, *both to be elected by the people*. The fifth section of the same article requires the members of the Senate to be elected by the qualified voters for Representatives, *on the first Monday in August*. They cannot, therefore, concede, not only that the time of the election shall be changed from that fixed by the Constitution to the Wednesday succeeding, but also that the manner of electing shall be so altered as to take it from the people and submit it to the decision of chance, or of the clerk and returning judges. From a careful investigation of the whole case, the committee have been induced to recommend the adoption of the following resolutions:

Resolved, That David Henry is not entitled to a seat in this Senate as the legally elected Senator from the county of Switzerland.

Resolved, further, That there was no election of Senator at the August election, A. D. 1843, within and for the county of Switzerland, and that there is now a vacancy in said office, which should be filled by the people of said county according to law.

Which was read; and

On motion of Mr. Defrees,

Was laid upon the table until Saturday next, to give time to the minority of said committee, to make a report upon the same subject.

TUESDAY MORNING, }
January 9th, 1844. }

Mr. Defrees, from a minority of the committee on elections, made the following report, relative to the contested right of David Henry to a seat in this Senate.

Mr. Defrees, from the minority of the committee on elections, to whom was referred the memorial of Daniel Kelso, made the following

REPORT:

Mr. PRESIDENT:

The undersigned, members of the committee on elections, to whom was referred the memorial of Daniel Kelso, contesting the right of David Henry to a seat in the Senate, as Senator from the county of Switzerland, dissenting from the report and conclusions of a majority of said committee, upon the important points involved in said contest, beg leave respectfully to submit to the Senate their reasons of such dissent.

The undersigned deem it a matter of small importance to whom the returns of said election in the county of Switzerland were made, or from what officer the certificate of election emanated, under which Mr. Henry claimed and was allowed his seat in the Senate, at the opening of the present session of the General Assembly, and in this respect, as the majority of the committee have come to the very proper and common sense conclusion, "that no negligence or fraud on the part of the election officers of said county, could deprive the person elected by the people of his seat," and as there is not, nor has not been any other certificate than Mr. Henry's, nor any better one than the auditor's produced, as the foundation of any other person's claim to said seat, the undersigned will not canvass the argument by which the majority arrive at that result.

The undersigned conceive that the only question for the committee and the Senate to determine in this case is, which of the candidates

for the office, received the greatest number of legal votes at the election.

To ascertain this fact, the committee have the benefit of admissions of the parties and of certain depositions produced before them.

The undersigned concur with the majority of the committee, that the whole number of votes apparently cast for Mr. Henry, was nine hundred and sixteen, and the whole number apparently cast for Mr. Kelso, was nine hundred and fifteen, giving to Mr. Henry a majority of one vote.

It appeared, in the course of the investigation, that immediately after the result of the election was ascertained, and the certificate awarded to Mr. Henry, that Mr. Kelso gave him notice of his intention to contest the election, because of illegal votes, and that the notice so given, did not particularize who had voted illegally, or at what poll the illegal votes were given.

It further appeared that this attempt to contest the election by Mr. Kelso, was commenced, or intended to be commenced under the Statute of the State regulating the contesting of elections. That, when the board of commissioners of the county of Switzerland assembled to take down the testimony in writing, they were of opinion that, from the loose and illegal manner in which Mr. Kelso had laid the grounds of his proceedings, they were not authorized to proceed in the matter, and that they adjourned without proceeding therein. Whether said board of commissioners were correct in their opinion, and action in this respect, it is unnecessary for the undersigned to attempt to decide, though they can well conceive, that in order to require of a board of commissioners, the performance of the statutory duty, in such cases, the previous requisitions of the law must have been complied with on the part of the person seeking to avail himself of the provisions of that law.

Without stopping, however, to remark further in relation to the insufficiency of the notice given by Mr. Kelso, or in relation to the correctness of the course pursued by the commissioners, we proceed at once to the consideration of other points which the case presents of such character as force us to a different conclusion than that arrived at in the report of the majority.

It is a constitutional provision that the Senate and House of Representatives shall each be judges of the qualifications and elections of its own members. This judgment can only be formed upon competent testimony. A proper regard for the solemn obligation which is taken to support the constitution, forbids any other conclusion.

The law relative to contested elections has pointed out the mode by which testimony calculated to determine the rights of claimants to seats in the legislature shall be taken, which is as follows, to-wit:

SEC. 34. If any candidate or elector of the proper county shall choose to contest the validity of any election, or the right of any person proclaimed duly elected in any county, to his seat in the General Assembly of this State, such person shall give notice in writing to the person whose election he means to contest, or leave a written

notice thereof at the house where such person last resided, within ten days after such election, expressing therein the points on which the same is contested, and shall also give notice to the inspector, judges, and clerks of the township or townships where such grounds for contesting the election of any candidate may have arisen, as in case of the person proclaimed duly elected, and shall, within the same time, give notice to the sheriff of the county, who shall thereupon summon the members of the board doing county business of the proper county, who shall be severally obliged to attend, under the penalty of fifty dollars each; the sheriff shall appoint a place and time for the said board to meet, within the county, which shall be within twenty days after the election; the said board, or any two of them, shall have power to issue subpoenas, and compel the attendance of witnesses to give evidence, under the penalty of fifty dollars, to be levied of each and every delinquent who shall have been duly served with process; and the said board so met shall hear and certify under seal, all testimony relative to said contested election to the Speaker of the House of Representatives, or President of the Senate, as the case may be, at their next General Assembly.

SEC. 35. No person shall contest any election, unless he is an elector of that county or district in which the elections are held, nor shall any testimony be received which does not relate to the points specified in the notice; copies attested and sworn to by the person who delivers or leaves said notices, shall be delivered to the board doing county business, at the time of their meeting, and previous to their taking any person's testimony: *Provided*, that nothing in this section contained, or in any law of this State, shall be so construed as to authorize an election for any officer to be set aside on account of illegal votes having been given at said election, unless it should be made to appear that a number of illegal votes have been given to the successful candidate, which, if taken from him, would be sufficient to reduce his vote below that of any other candidate for the same office, after having deducted from such other candidate the number of illegal votes that shall appear to have been given to him.

It is not pretended that the testimony submitted by Mr. Kelso to the committee was taken in accordance with the provisions of this Statute. If not, was it legally taken, and if not so taken, ought it to have been received by the committee, or should it be received by the Senate? We apprehend not, else why the necessity of the law, if its provisions are disregarded. We do not contend, however, that the failure on the part of Mr. Kelso, from whatever cause, to take testimony in accordance with the law precluded him from this seat, provided sufficient testimony to give him the right, taken in pursuance of competent authority, were submitted by him. On failure to comply with the existing law, this could only be done under the direction of the Senate itself, derived from that power given by the constitution of judging of the qualification and election of its own members. This was not done. The depositions were taken before a jus-

tice of the peace on the 27th, 28th, and 29th days of November, only a few days previous to the assembling of the legislature.

The majority of the committee determined, after having suppressed a portion of the depositions, that this evidence should be received. Upon the effect of this testimony we will remark before we conclude.

When this case was submitted to the committee by the Senate, power was given it to institute a commission in Switzerland county to take such testimony as either party might require. Mr. Henry wished to avail himself of the authority thus given, and made application for the privilege of procuring testimony to establish the fact that Mr. Kelso had received a greater number of illegal votes than were given for him at the last August election. This request, so just in itself, as it seems to us, was denied by a majority of the committee. In justification of that denial, on the part of a majority, it is urged in their report, that it was the duty of Mr. Henry to have proven his testimony previous to the assembling of the legislature, because, they say "Mr. Henry must be presumed to have known that no return had been made to the proper officer by the returning judges, of a single township in his county; that he had no certificate of election, and could get none, and that it was his duty to procure some other evidence of his having received a majority of the votes of his county." The judges of the election, through a mistake of the law, (and we admit it to be so,) made their returns to the county auditor. Mr. Henry produced the certificate of that officer, upon which he was admitted, sworn in, and took his seat. This mistake was not made a ground of contest by Mr. Kelso. As admitted by the majority of the committee, the only issue between them was as to illegal votes. Why then, even if it had been legally in his power, should Mr. Henry be compelled, previous to the assembling of the legislature, to adduce testimony on a point not in issue, until the session had commenced. The denial by the majority of the committee of the reasonable request of Mr. Henry, to take testimony establishing the fact of a number of illegal votes having been cast for his opponent, seems to us indefensible. The majority of the committee determined that it was too late a day to ask for this time. The reasoning by which this position is sustained, can be well appreciated by the Senate, when they consider that so important a right as a seat, as a Senator should not be sacrificed for a pretended want of time to examine who is legally entitled to it.

If it be urged that Mr. Henry should have given Mr. Kelso notice of contest, and proceeded to take depositions before the county commissioners to prove that illegal votes had been cast for Kelso, we reply that the only evidence in existence as to the number of votes given for each of the claimants was in the possession of the County Auditor, whose certificate of the fact (although not strictly legal) that Mr. Henry had received the greater number of votes, was better evidence than the *mere claim* of Mr. Kelso, unsupported by any testimony whatever.

To sustain the position that the certificate of the County Auditor, being the only testimony produced, ought to be considered as *prima facie* evidence of the right of a Senator to his seat, the undersigned refer to the report made by the committee on elections, at the last session of the Senate, of which the then Senator from Jefferson, now Lieutenant Governor, was chairman. At that session, the Senator from Johnson, and perhaps other Senators, produced the Auditor's certificate as the only evidence of their election. That committee say, in their report, "that said credentials are all in due form of law, and, *upon their face* contain the necessary legal evidence of election." (See *Senate Journal* of 1842-'3, p. 366.)

Admitting, only for the argument, (not that we agree to its correctness,) that the depositions were properly received by the committee, the enquiry arises as to the sufficiency of the evidence as to the illegality of votes cast for Mr. Henry, being the only question in issue.

No one will deny the position to be correct, that every vote received by the judges of an election must be presumed to be legal until the contrary be clearly proven. To do so, it requires testimony of the most positive and undeniable character. It is not enough merely to create a doubt whether it be illegal or not, and upon such doubt decide it to be so. If this were the case, a seat in either branch of the legislature would be held by an uncertain tenure, thus making the elective franchise a mockery. In testing the fact whether the vote of Nimrod Bannister (the only one upon which there is any evidence) be illegal or not, it is only necessary to apply this admitted principle. Mr. Bannister says, in his deposition, that he directed one Howard to make out his ticket, and to leave on it the name of David Henry. Mr. Howard being sworn, states that he did so make out the ticket. There can be no doubt but that Bannister did vote for David Henry. Was that vote legal? It must be admitted to be so unless the contrary be proven by such testimony as spoken of above.

Was such testimony submitted to the committee? An examination of it will determine the inquiry. It will be recollected that Mr. Bannister himself, who must be presumed to be the best acquainted with the fact of his eligibility to vote, is not asked to say, in his deposition whether he was legally entitled to vote, nor does he say so. Why a question so important, the answer to which would be the best evidence and should have been adduced, was not asked by Mr. Kelso, can only be accounted for by presuming that he was aware that such answer would not prove such ineligibility. For the purpose of casting a shade of doubt over Bannister's right to vote, a Mr. Morris is introduced who says, "that Mr. Bannister removed from the State of Ohio to Indiana in September 1842, and never lived in Indiana before." Now this may be the truth, and yet Mr. Bannister's right to vote be beyond question. The first section of the sixth article of the constitution of the State declares that "every white male citizen of the United States, of the age of twenty-one years

and upwards, who has resided in the State one year immediately preceding such election, shall be entitled to vote," etc.

The question, "What shall constitute *residence* within the meaning of the constitution," is not determined by that instrument.—This, like all other questions arising upon its construction must be determined by the tribunal constituted for that purpose—the judiciary.

Here the committee are enabled to present such authority in support of their position, that no one, it seems to us, having a regard for their opinion, can, for a moment, doubt. It has been held by the circuit court of the United States, that "If a citizen (of one State,) thinks proper to change his domicil, and to remove with his family, if he have one, (to another) he becomes, *immediately* upon such removal, accompanied by such intention, a resident of that State." See *Cooper's Lessee, vs. Galbraith*, 3 Wash. Rep'ts.

The principle being thus established that the moment a person determines to leave one State, and sets out upon his journey for the purpose and with the intention of becoming a citizen of another, he is, within the meaning of the Constitution, a resident of the State to which he is moving. We ask whether the evidence of Mr. Morris be sufficient to preclude the possibility of Mr. Bannister's having commenced his removal to Indiana previous to the first day of August, 1842, although he did not arrive at the place of his destination until September, 1842? We think not, and, if it be not, it follows that Mr. Bannister was a *resident* of this State from the day he set out on his removal here, with the intention of making it his permanent home, and consequently legally entitled to vote. If this reasoning be not in itself conclusive, we are reminded that the testimony of Mr. Morris is not of the first character, but secondary, and not entitled to much credit. The best testimony would be Mr. Bannister's own statement. Although, it will be recollected, he was on the stand as a witness, the question seems to have been purposely avoided, and the important fact of his residence is not elicited. The only certain evidence is not adduced, and resort is had to Mr. Morris, who says, that "Mr. Bannister removed from the State of Ohio to Indiana in September, 1842, and never lived in Indiana before." The arrival of a stranger in a neighborhood is not an event of such an unfrequent occurrence as would be calculated to impress distinctly the time of his arrival upon the minds of those among whom he settles. Mr. Morris may have been mistaken as to that time, and upon this uncertain testimony the undersigned are not disposed to eject from the Senate the present sitting member, sent here by a majority of the people of his county.

In view of all the facts, which this case presents, and the reasoning upon these facts thus briefly given, the undersigned can arrive at no other conclusion than that Mr. Henry received the greatest number of the suffrages of the people at the last August election in Switzerland county, and consequently is the rightful and legal Sena-

tor from that county. In accordance with these views, they present the following resolution to the Senate and ask its adoption.

JOHN D. DEFREES,
ELI P. FARMER,
ARCHIBALD ALEXANDER,
ROBERT G. COTTON.

Resolved, That David Henry, having received the greatest number of votes at the election held for the office of Senator in Switzerland county, at the last August election, he is entitled to his seat as such Senator, until the expiration of the term for which he was elected; which,

On motion of Mr. Shanks,
Was laid upon the table.

Mr. Shanks moved to take from the table the report of the majority of said committee, which had been ordered to lie upon the table until the said report of the minority should be submitted.

The sense of the Senate was called thereupon, and the chair being unable to decide the question, a division was required, and it appeared that the Senate was equally divided; and thereupon,

The President voted in the affirmative, and,

The said report was taken from the table and ordered to be read.

Mr. Morgan moved that the report of the minority be taken from the table and read;

Which motion prevailed; and

The report was accordingly read; after which,

Mr. Davis of Daviess moved to again lay it upon the table;

Which motion prevailed.

Mr. Walpole moved a reconsideration of said vote.

The ayes and noes being demanded by Messrs. Walpole and Defrees,

Those who voted in the affirmative are,

Messrs. Alexander, Bradley, Buell of Warren, Burke, Cornett, Cotton, Davis of Floyd, Defrees, Ewing, Farmer, Hodge, Moore, Morgan, Orth, Pennington, Pitcher, Reeve, Reyburn, Sands, Stanford, Todd, Walpole, and Wilber—23.

Those who voted in the negative are,

Messrs. Akin, Berry, Buell of Dearborn, Carr of Jackson, Carr of Lawrence, Chapman, Davis of Daviess, Dobson, Duzan, Herriman, Hoover, Hutton, Jones, Kennedy, Leviston, Major, Miller, Mitchell, Parks, Read, Ritchey, Shanks, Sinclear, Tannehill, and Wood—25.

So said vote was not reconsidered.

The report of the majority of the committee on elections having been taken from the table and read, the question recurred upon the adoption of the resolutions therewith submitted;

Pending which,

Mr. Defrees moved to strike out said resolutions from the resolving clause, and insert in lieu thereof the following words:

"That it appearing by the evidence submitted to the Senate that David Henry, having received the greater number of legal votes given by the people of Switzerland county, for the office of Senator, at the last August election, he is entitled to his seat on this floor as such Senator for the term of time for which he was so elected."

On motion,

The Senate adjourned.

Half past 1 o'clock, P. M.

The Senate assembled ;

And resumed the consideration of Mr. Defrees' motion, which was pending at the time of adjournment ;

And having spent some time therein,

On motion of Mr. Pitcher,

The Senate adjourned.

WEDNESDAY MORNING, JAN. 10, 1844.

The Senate assembled.

The consideration of the reports of the committee on elections being resumed,

Mr. Parks moved the previous question ;

Which was seconded by the Senate.

The question recurring, Shall the main question be now put?

The ayes and noes were demanded by Messrs. Walpole and Sands.

Those who voted in the affirmative are,

Messrs. Akin, Berry, Buell of Dearborn, Carr of Jackson, Carr of Lawrence, Chapman, Davis of Daviess, Dobson, Duzan, Herriman, Hoover, Jones, Kennedy, Leviston, Major, Miller, Mitchell, Parks, Read, Ritchey, Shanks, Sinclair, Tannehill, and Wood—24.

Those who voted in the negative are,

Messrs. Alexander, Bradley, Buell of Warren, Burke, Cornett, Cotton, Davis of Floyd, Defrees, Ewing, Farmer, Hodge, Moore,

Morgan, Orth, Pennington, Pitcher, Reeve, Reyburn, Sands, Stanford, Todd, Walpole, and Wilber—23.

So the Senate decided that the main question should be propounded.

The main question being upon the adoption of the resolutions of the majority of the committee;

The ayes and noes were demanded by Messrs. Walpole and Sands.

Those who voted in the affirmative are,

Messrs. Akin, Berry, Buell of Dearborn, Carr of Jackson, Carr of Lawrence, Chapman, Davis of Daviess, Duzan, Herriman, Hoover, Jones, Kennedy, Leviston, Major, Miller, Mitchell, Parks, Read, Ritchey, Shanks, Sinclear, Tannehill, and Wood—23.

Those who voted in the negative are,

Messrs. Alexander, Bradley, Buell of Warren, Burke, Cornett, Cotton, Davis of Floyd, Defrees, Ewing, Farmer, Hodge, Moore, Morgan, Orth, Pennington, Pitcher, Reeve, Reyburn, Sands, Stanford, Todd, and Wilber—22.

So said resolutions were adopted.

REPORT

OF

MR. EWING,

From the Committee on Federal Relations.

IN SENATE, JANUARY 5, 1843.

Read, laid on the table, and five hundred copies ordered to be printed.

The Committee on Federal Relations, to whom was referred so much of the Governor's message as relates to our "Foreign debt," and so much as relates to "repudiation;" and, also, so much thereof as relates to the "public lands," and to "relief of the people," have had said matters under consideration, and as they are subjects connected by an association of ideas, and closely allied to each other in present resulting consequences to this State, I am instructed by a majority of the committee to blend the respectful consideration thereof in one report, and to declare a perfect agreement with the sentiments, in relation to the same, expressed in the message. Your committee feel authorized to avow, although the State is unable, at this time, to discharge the interest upon her foreign debt, that the present inability argues no want of disposition to do so. Her physical resources so far exceed those at present active, that when the substantial can be converted into the available means, Indiana will be found prompt in the discharge of all just obligations. Her condition may exhibit some want of financial forecast, but no symptom or want of State integrity, or any wilful or avoidable disregard of her plighted faith. The dark stigma of repudiation or indifference to solemn obligations, shall never, it is firmly believed, become chargeable to her; and all such odious doubts and apprehensions of her course, which operate as a destructive incubus to blight her State character, and paralyze the energies and credit of her enterprising population, should be dissipated by a knowledge of the truth. She holds and will always hold herself legally and morally bound for every debt contracted in good faith by

her accredited agents, in accordance with the authority conferred upon them; and with a full knowledge of her condition and resources in prospective, she deprecates and repudiates all groundless intimations to the contrary. Whether her existing debts were or were not contracted upon the most favorable terms, or for objects of great and immediate general utility, is not to be decided upon here; if they were fairly incurred under the prescribed requisites, and prudential guards and public sanctions of our laws, by the legitimate authorities, their validity shall not be disputed; on the contrary, the inviolability of the public faith to the full extent of our ample but dormant means, will be at the earliest possible period, devoted to their discharge. If the people and their representatives erred, it was certainly in a laudable cause, and was not without impressive and almost authoritative incitements, as the Executive acts and recommendations of the General and several of the State Governments during the last ten years, clearly demonstrate. Under such circumstances, her condition at this moment of general suffering, should entail no disgrace. If any of her agents disregarded or transcended their powers, or allowed themselves to be fraudulently overreached, their illegal acts ought not in any way whatever, to affect her honor; and the present condition of her finances, (which mainly arises from circumstances she cannot control,) is no original fault of her own. The destruction of a general uniform currency; the consequent destruction of credit; a succession of various changes in the standard of value; an abandonment, for a time, of a sufficient revenue tariff; an absence, during that period, of many of the accustomed avenues which had afforded a previous demand for our products; with a changing and vacillating policy in regard to the public lands, imprudent schemes of profitless improvement and speculation, generated in part by the recommendations and examples already mentioned, should serve without any criminal upbraidings at this day, to account for our lamentable want of punctuality. Our home resources, however, still remain intrinsically improving; and no indisposition exists in the proper authority or in the people, to increase and cultivate them. 'Tis our active pecuniary means alone that have disappeared, and our physical so far exceed our active means, (a fact which may have been overlooked when our State was rushed so rapidly into debt,) that it is impossible for us, under existing circumstances, to meet the interest of the obligations incurred. But, with a correct knowledge of our substantial accumulating elements of wealth, now inactive, and of our disposition and principles of action, it seems to us equally impossible, that any rational man can for a moment harbor a fear of the eventual payment by Indiana, of the uttermost farthing which adherence to good faith may require. The injunction of Mr. Jefferson, in his first inaugural speech in 1801, laid down the rule which, at the earliest possible period to give it action, will, with unwavering determination, guide this State. He urged the "honest payment of all just debts, and the sacred preservation of the public faith," even if "the time might come" in complying with this injunction, "that after leaving to labor the smallest portion of its earnings on

which it can subsist, government itself shall consume the residue of what it was instituted to guard." At this time the increased value of money is equal to its scarcity; indeed, such is its enhanced price, that about double the amount of the interest due upon our State bonds, might buy a portion of them now on sale. If we had the active means of buying up our obligations at a depreciated value, as far as they were honestly contracted and paid for, we should disdain the policy. Let us rather court back that now lost credit, founded upon immutable laws—the offspring of justice and liberty—the legacy of freedom and constitutional equality, which established a general uniform currency for the United States, and enabled them not only to improve the country, and to build up cities, manufactures and commerce, in a state of unexampled prosperity, but at the same time to pay off a large revolutionary and war debt, without shaking the social fabric, as the ruinous experiments which followed its destruction have done for years past. If we succeed, there need be no dread of requiring of labor any great share of its earnings; our obligations in that case, could be satisfied without feeling their payment; the labor of the country would again thrive, and every description of useful industry "go a-head," as in days of yore, bettering its condition. Whether we succeed or fail in that particular, the honest holders of our State obligations merit every possible satisfaction. We asked their money; they bought our bonds on our plighted faith, and that faith must be held and preserved sacred. That we have already pledged substantial means of securing eventual payment, is only doubted because a general and unexpected calamity has intervened, to interrupt the punctual payment of accruing interest. Now, after a profitless expenditure of the money, and independent of the means of final payment irrevocably set apart for that purpose; and omitting, for the present, to bring into this estimate the certain accruing amount to come to Indiana, from her share of the public lands; and with only temporary outlets to market; and exclusive of the large trust property which the State may fund to realize capital, the following authentic exhibit of her substantial ability, if money could be had in lieu thereof, exclusive of all the resources alluded to, and of any increase, should be sufficient to restore a proper confidence, and serve to dissipate all doubts.

The Auditor's report of this year presents the assessor's valuation of our taxable lands,	-	-	-	-	\$73,297,576
Of which there are mortgaged for public trust funds, according to law,	-	-	-	-	2,982,691

Leaving unincumbered by such mortgages, lands now taxable, amounting to	-	-	-	-	\$70,314,885
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In addition to the lands purchased during the last four years, and not yet taxable, (which are omitted) there is, in the statistical information, returned by the United States' Marshal, with the census of our population in 1840, the estimated value of all live stock, and all the various agricultural crops that year, embracing

the products of the orchard, sheep, dairy, &c, amounting to	\$24,725,137
(Of this agricultural estimate, the live stock, it may here be observed, although annually increasing, is not like the residue of the articles of annual production; the amount embraced is \$14,778,744.)	
The annual estimated value of the forest in lumber, furs, ginseng, &c.,	651,576
The annual estimated value of gardens and nurseries,	78,444
The annual estimated value of our various manufactories,	7,210,881
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In 1840 our estimated annual products amounted to	\$32,693,038
Thus in 1841, our assessed lands free of public or trust mortgages, were valued at	70,314,885
The capital invested in horticulture,	73,628
The capital invested in commerce,	7,544,626
The capital invested in manufactures,	4,132,044
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Individual real estate unincumbered, and individual cash capital invested,	\$82,065,183
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Many other items and sources of wealth and of revenue, not above glanced at, might be included. Indeed, our population and improvements rapidly increase, and without adverting to data not officially reported, to particularize, we cannot doubt that our stationary and productive wealth must continue to accumulate. That our enterprise is now profitless, and our industry poorly repaid, is undeniable; and thus situated, what should be done? In 1806, President Jefferson anticipated the payment of the national debt, and suggested to Congress the necessity of establishing discriminating duties upon foreign fabrics, to support the government and protect domestic manufactures; and foreseeing an inevitable surplus revenue, he advised its application to the great national interests of education and internal improvement. President Jackson, in 1829, told Congress that protection would necessarily be continued a long time, and submitted, that the most safe and just appropriation of any surplus revenues would be an appropriation of them to the several States. It is true, a small national debt has been incurred under the policy, already adverted to, of the last few years; but it is a mere bagatelle compared with our national resources; 'tis the debt due by the States severally, that oppresses the country; and this, it is firmly believed, is more owing to the power and influence it has conferred upon foreigners and their agents, to thwart our policy, and to discredit our standing, than to its amount or any other causes. The debt of Great Britain, although many degrees more disproportionate, compared to her means, has entailed no such consequences. From a late statistical work, I have copied the following instructive view of the debt of the several States, compared with that of Great Britain:

		<i>American States.</i>	<i>Great Britain.</i>
Population,	-	17,068,666	18,661,761
Debt,	-	£39,673,591	£837,521,684
Interest,	-	2,389,385	26,753,320

Ireland, and the dependencies of the Empire, are not included in this statement, but the contrast would remain the same. The difference between the annual interest of the British and American debt, is £24,371,935—equal to *one hundred and twenty millions of dollars*. Thus, the taxes upon labor and capital in Great Britain, for the interest of the debt alone, without the expenses of the Government for its own maintenance, amount to more than two-thirds of the principal of the debts of all the States of the Union.

Our foreign State debt, interest included, is believed to be about fourteen millions of dollars, (say about eighteen dollars, average, to each individual) and the aggregate indebtedness of all the States, is supposed to be about two hundred millions. With nine hundred millions of acres of unsold lands, held in trust, for the States, by the General Government, why should the credit of the States, or of the United States, be affected by mere temporary casualties? The assumption of State Debts by the General Government, although in possession of State wealth so extensive, (our share of which was originally expected, and calculated upon, to discharge every incumbrance,) may not be asked or realized, at present. But if the plan of the Hon. W. C. Johnson, now before Congress, were adopted, to issue a stock, predicated upon the nett proceeds of the lands, and stand bound for the same until its final redemption of principal and interest, to be divided among the States and Territories, upon the basis of the present apportionment law, and be applied, as far as necessary, to the redemption of state bonds, it would display a beneficent wisdom, and would, for a long time, settle the vexed questions of policy agitated in relation to that subject. A large portion of the public lands, were certainly confided in trust to the United States; in the words of the cession, "*as a common fund for the benefit of all the States,*" and "*for that purpose, and no other purpose whatever;*" and Indiana, at one period, solemnly declared her right to the unsold lands within her boundaries, after the payment of the national debt. This claim did not find favor at Washington City, and it was abandoned to advocate our getting a share of the nett proceeds. This too, has been wrested from us, by the power of men, opposed to a sufficient revenue tariff with a distribution of the land fund; many of whom opposed to receiving a share of the proceeds, jeopard the proper dignity of the State, by sanctioning reiterated memorials praying grants of the land, which the proceeds would more beneficially represent. But waving our just claim under the compact of cession, (which preceded the constitution of the United States, and was not affected by it,) the declared policy and repeated recommendations of the executive department of the General Government, for many yearst past, calculated to induce and influence the new States to incur improvement and bank debts, (even allowing, for argument, that the public lands, like their jurisdiction, belong exclusively to that

power which stands bound to extinguish the Indian possession,) should render them, as the property of that Government under the power conferred by the constitution of the United States, and with a becoming eye to the public welfare, fully chargeable with, and bound for the entire amount we have so expended.

If our state creditors deem it in any way to their interest to receive lands in payment of our bonds, or the amount thereof in whatever shape it may assume to become due to the State, on account of the prospective sales of the public domain, this committee contemplates a measure to afford them an opportunity to do so. The offer alluded to, will embrace the lands due to the State under the distribution law, together with those donated to construct the Wabash and Erie canal *North and East of Tippecanoe*, with their proceeds, and be emphatically evinsive of our sincere disposition, and heartfelt willingness to pay; and, whether accepted or refused, it should forever silence those, who, in other circumstances, seem to be regardless of our State character, and carp at our unavoidable inability to command cash.

In relation to the relief already afforded to the people, it must be continued until the cause of its adoption will have ceased; and some addition to the circulating medium, or state currency, may now be required to render it efficient. Our State Bank is an institution formed to promote the people's best interest, and cannot expect to be altogether exempt from the calamity which bears heavily upon the people themselves. It has already drawn its full portion of the credit of the State, and that credit should, it is thought, now seek a broader channel to accommodate the people, and supply the wants of the treasury, if, with perfect safety, the means be at our disposal. There are men, who, from habit, may be ready to support State Bank issues, which are under certain circumstances, subject to more casualties than treasury notes. The bank was indulged for years, when the dues of the people were strictly exacted, and now to insist upon prompt collection laws, when the means to speculate without any fair competition, are at the disposal of a few, and the State Treasury empty, does not seem to be very commendable.

As the leading causes of our present wants and inability are known to be beyond our immediate reach, time is evidently required to correct them. It is no shrinking to procrastinate compulsive measures under such circumstances, nor are our enactments calculated to vitiate the industry of the country; on the contrary, they are beneficent and inspirit the upright, while they stave off the avaricious and unfeeling, who could otherwise enjoy undue advantages. Such procrastination saves from involvement, allows labor to operate, retains our population, and affords protection against oppression, when other means would fail. If the State of Indiana can give par value to her issue of Treasury Notes, now mainly possessed by brokers, speculators, and banks; if she can, as is unquestionably the case, render her own paper safe and desirable for every local purpose within her own jurisdiction, and can replenish her Treasury by such additional issue

as the pressing wants of the people may require and their means justify, it seems to be her duty to do so. It is only required that such paper be rendered receivable for all State and County purposes, and in payment of all Trust funds, and speedy absorbants, to sustain three times the amount now required to be issued, will exist. It is now said the State must borrow current paper to supply the immediate wants of the Treasury, and before a loan be granted, that the taxes must be increased. This is no desirable condition, and we have only a choice of evils to meet the occasion; the least of which should, of course, be adopted. No wise man could desire to see an inflated currency of depreciated paper. Although some might enjoy a momentary relief, the many would be injured. The only paper our State Bank will now loan, is believed to be the treasury notes paid to her by the State, and there is no issue of that paper less than five dollars. The question here presents itself, is it expedient to authorize an issue of Treasury Notes, of one's, two's, and three dollars, which would serve the tax payers, reach common use, replenish the Treasury, not only without additional taxation, but with great profit, and be of longer duration than our Bank may loan the paper mentioned, or shall a loan at a heavy cost, be preferred? suppose one and a half millions, composed of notes from one to three dollars, be authorized, (and this amount will be little over the extent of increased value the policy recommended will confer upon the issues already made,) let the notes bear a nominal interest of one quarter *per cent.*, to be loaned out under proper restrictions on unincumbered land, by county agents, apportioned in the several counties according to the amount of such property therein, on an interest of six per cent. per annum, for the use thereof, payable annually in advance; and allowing ten thousand dollars of the interest to meet contingencies, eighty thousand will annually pass into the Treasury under the operation. When emigration adds little to our coffers, the issue mentioned, will, to some extent, cause the agricultural, manufacturing and commercial industry of our State (all of which are now depressed and embarrassed for want of a currency,) to revive; and tend to give energy to enterprise, and certain revenue to the State, until a uniform, general currency be created by Congress. It would represent not only the abundant Trust Funds of our State, but the improved individual farms, (and consulting home interests) is the best the State can now create, if any be created. We have not gold and silver and, if we had, we are unable to retain the precious metals; they would disappear immediately. Our wealth is fixed in the soil, and however much the constitutional tender is desired, we must be content with what is safe and practicable.

In a late official letter, the President of the State Bank informs us that "the capital employed in brokerage in this State, appears to be greater than that in manufactures;" and he intimates in the same letter that, while the relief now afforded by law to our greatly exhausted and suffering population, be continued as to new contracts, that "there can be little hope of a change for the better." Circumstanced as the Bank is, therefore, the relief she can at present afford must be

confined to the few, and it becomes a question of deep interest whether a penal law to arrest the ruinous impositions practised upon the needy as brokerage, should not be enacted. Without expatiating farther upon the subjects referred, or preparing bills in detail, when in relation to the currency and relief matters, even your committee have doubts, and the principles avowed in relation to the other points should first be submitted, therefore instruction is asked of the Senate, and to elicit it I now report for consideration the following resolutions:

Resolved, That to strengthen the collateral securities involved in our State bonds, and to satisfy the holders of the same, that the Committee on Federal Relations be instructed to report a bill authorizing the Secretary of the Treasury or State Agent, to negotiate with the holders of our State Bonds as follows :

For the payment of the bonds issued to obtain means to construct the Wabash and Erie Canal north of Lafayette, to offer a sufficiency of the lands set apart for that purpose ; for the payment of the bonds issued to obtain means to aid in constructing the Madison Railroad, to offer, without interfering with vested rights, the stock held by the State in said road ; and to offer in lieu of all bonds issued for other works, portions of all the lands granted to this State by the act appropriating the proceeds of the sales of the public lands, approved September 4th, 1841, together with the ten per cent. therein allowed on the unsold land within our limits, with such portions of the public works, saving vested rights, as have been completed under proper restrictions. And such part or share of the public domain to become ours in prospective, either in kind or in stock issued in anticipation of the sales thereof, as may be necessary to cover and satisfy the amount of said bonds. Also,

Resolved, That said committee be instructed to prepare and report a joint resolution requesting our Senators and Representatives in Congress, to promote the adoption of an efficient general plan of relief, such as has been proposed in the House of Representatives, by Mr. Johnson, of Maryland, namely, that the Government of the United States issue a stock, predicated upon the nett proceeds of the unsold public lands, which shall stand bound for the same until the final redemption of principal and interest ; said stock to be divided among the States and Territories, upon the basis of the present apportionment law, and to be exclusively applied, as far as the same may be necessary, to the redemption of State Bonds and the payment of State liabilities. Also,

Resolved, That said committee report a bill, rendering all state and band scrip and treasury notes, receivable for state and county dues, and in payment of trust funds ; and authorizing an issue of fifteen hundred thousand additional, in notes of one, two, and three dollars, bearing a small interest, and to be divided among the several counties according to the amount of unincumbered real estate therein, and loaned by agents on behalf of the treasury, at six per cent., annual interest payable in advance.

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